



## **BUDGET: 2012 / 2013 – 2014 / 2015**

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# 1 Glossary

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CFO** – Chief Financial Officer / Director: Finance

**DORA** – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GDFI** - Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

**GRAP** – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant

## **Glossary (Cont)**

**MPRA** – Municipal Property Rates Act (No 6 of 2004).

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

**Net Assets** – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

**Operating Expenditure** – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**RBIG** – Regional Bulk Infrastructure Grant

**R&M** – Repairs and maintenance on property, plant and equipment.

**SCM** – Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**TMA** – Total Municipal Account

**Unauthorised expenditure** – Generally, spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided, usually at department level.

**WM** – Witzenberg Municipality

## 2 Mayors Report

Speaker  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councilors  
Representatives of Provincial Government  
Municipal Manager  
Directors and officials  
Distinguished guests  
Members of the media

It is my privilege to present to you the budget for the 2012/2013 financial year as well as the 2012/2013 to 2014/2015 medium term revenue and expenditure framework.

This year's budget is far more detailed and transparent than ever before, in line with national government views as expressed in various local government legislations that more information is better than less.

Generally Recognized Accounting Practice (GRAP), the new standard for municipal accounting and basis upon which AFS are prepared, was introduced in the previous budget and provision was made for "new" expenditure items like depreciation, employee benefits and other provisions. This "new" expenditure items have a negative effect on the available resources in the short term, but the municipality will benefit in the future from this accounting practices if sufficient funds can be generated to cover these provisions.

### The capital budget

The capital budget for amounts to R71 million of which only R 11 million is from own revenue. The rest of the capital budget is financed from Grants.

The capital budget for medium term revenue and expenditure framework can be summarized as follows:

Capital Expenditure	2012/2013	2013/20014	2014/2015
Governance and administration	1 494 018	586 871	3 416 000
Community and public safety	10 833 072	8 130 310	5 190 000
Economic and environmental services	19 769 467	8 171 139	6 652 455
Trading services	39 178 571	29 546 759	15 016 166
<b>Total Capital Expenditure</b>	<b>71 275 128</b>	<b>46 435 079</b>	<b>30 274 621</b>

### The operating budget

The operating budget for next year amounts to R345 million of which only R274 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget for medium term revenue and expenditure framework can be summarized as follows:

Operating Expenditure	2012/2013	2013/20014	2014/2015
Municipal governance and administration	74 050 665	76 170 625	80 955 870
Community and public safety	56 490 976	63 167 385	64 969 060
Economic and environmental services	23 604 430	25 457 075	26 043 826
Trading services	193 050 930	226 322 800	260 052 711
Other	583 452	618 402	655 690
<b>Total Operating Expenditure</b>	<b>347 780 453</b>	<b>391 736 287</b>	<b>432 677 157</b>

### **Tariff implications of the annual budget**

#### **Electricity:**

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 11%, lower than the actual bulk cost increase to Council which is 13.5%.

#### **Water:**

The water tariff increase will range from  $\pm$  4.3%.

#### **Rates:**

Rates for Residential and Business property will increase by  $\pm$ 8%. The new zoning scheme will have a positive impact on rates income as property taxes will now be levied according to the zoning of the property. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial have been adjusted downwards, in the previous financial year, by 21.5% and 15.9% respectively as these property owners will be affected the most by the new zonings.

#### **Sanitation:**

The increase of Sanitation Tariffs will be between  $\pm$  4 to 5%.

#### **Refuse removal:**

The tariff increase for Refuse Removal Tariffs will be  $\pm$  4.1%. This increase is necessitated by the weekly removal of Garden refuse.

#### **Tabling:**

I hereby table the budget for the 2012/2013 financial year as well as the 2012/2013 to 2014/2015 medium term revenue and expenditure framework.

**COUNCILLOR S LOUW**  
**EXECUTIVE MAYOR**

### 3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in May 2012 are:

- [a]. That the annual budget of WITZENBERG Municipality for the financial year 2012/2013; and indicative for the two projected years 2013/14 and 2014/15, as set-out in the schedules contained in Section 4, be approved:
  - 1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
  - 1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
  - 1.3 Table A4: Budgeted Financial Performance (revenue by source)
  - 1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.
- [b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2012/2013.
- [c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2012/2013.
- [d]. The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2012/2013.
- [e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2012/2013.
- [f]. That the new amended budget related policies be approved with implementation as from the 1 July 2012:
  - I. Tariff Policy
  - II. Property Rates Policy
  - III. Credit Control and Debt Collection Policy
  - IV. Cash Management and Investment Policy
  - V. Consumer Payment Incentive Policy
  - VI. Municipal Supply Chain Management Policy
  - VII. Petty Cash Policy
  - VIII. Indigent Policy
  - IX. Budget Policy
  - X. Budget Virement Policy
  - XI. Asset Management Policy
  - XII. Funding and Reserves Policy



## **4 Executive Summary**

### **Introduction**

This budget is the first one under the new National Treasury Budget Regulations which calls for more informed and inevitably transparent documentation which accompanies the budget.

### **Background**

The implementation of Generally Recognised Accounting Practices (GRAP) still has a negative impact on the municipality's ability to deliver services in a sustainable manner.

The average increase in Eskom tariffs is  $\pm 7\%$  above the inflation rate. The expected increase for 2012/2013 will be  $\pm 13.5\%$ . Although the municipality attempts to absorb a portion of the increase, the electricity tariffs charged to municipal customers will be increased by  $\pm 11\%$ . The only exception is the tariffs charged to indigent consumers for the first 600 kWh per month, the tariff increase is limited to 13.5%.

The effect of GRAP is that the operating budget has to provide for depreciation, future employee benefits and the future rehabilitation of landfill sites. Although the benefits of the mentioned accounting practices are acceptable, it have a negative impact on the cash flow budget, as no provision for these items were made in the past. Depreciation has been excluded from the cash flow forecast, but the impact is that funds are not accumulated to replace assets at the end of its useful lives. The redemption of loans was additionally added to the cash flow forecast as it is not regarded as an operating expense in terms of GRAP.

### **Past performance**

Witzenberg Municipality has now attained three unqualified audit reports for the last three financial years. Whilst the unqualified reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spend on behalf of the local population.

### **Budget Summary**

The Municipality's 2012/2013 budget amounts to R 419 million, represented by a Capital Budget of R 71 million and an Operating Budget of R 348 million.

The total budget (operating and capital) will be financed from own income R 285 million and Government Grants R 131 million.

### **Revenue / tariff increases**

- Rates for Residential and Business property will increase by  $\pm 8\%$ . The new zoning scheme will have a positive impact on rates income as property taxes will now be levied according to the zoning of the property. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial have been adjusted downwards, in the previous financial year, by 21.5% and 15.9% respectively as these property owners will be affected the most by the new zonings.

- The increase of Water Tariffs will be  $\pm 4.3\%$ .
- The increase of Sanitation Tariffs will be  $\pm 4\%$ .
- The tariff increase for Refuse Removal Tariffs will be  $\pm 4\%$ .
- The tariff increase for Electricity Tariffs will be between  $\pm 11\%$  on average. This increase is due to the 13.5% expected increase in electricity tariffs charged by Eskom.

### ***Expenditure category increases***

The budgeted increase in expenditure categories are as follows:

Employee related costs	7.63%
Remuneration of councilors	7.77%
Debt impairment	6.00%
Depreciation & asset impairment	17.25%
Finance charges	78.61%
Bulk purchases	22.78%
Contracted services	10.07%
Transfers and grants	3.96%
Other expenditure	44.22%

The increase in salary expenditure results from an expected 6% increase in salaries as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 13.5% increase in Eskom tariffs as well as the expected grow in demand.

The budgeted increase in finance charges is a direct result of the GRAP provisions for employee benefits and the interest “payable” to these provisions.

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all income sources.

The financing of capital expenditure from own funds (CRR) totals R 11 107 489. This amount represents an decrease to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding ex Capital Grants represents a significant portion (84.4%) of the Municipality’s Capital Budget in 2012/2013 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2012/2013 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

### **Financial position and MTREF strategy**

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

### **Integrated Development Plan & Priorities**

The Strategic priorities as per the IDP and the financial information as per the 2012/2013 budget are as follows:

<b>Strategic Objectives</b>	<b>Income</b>	<b>Expenditure</b>	<b>Capital</b>
Developing integrated and sustainable human settlement	283 029 206	259 492 639	68 405 085
Financial Viability	53 630 008	29 818 684	-
Good Governance	5 710 503	46 488 768	1 555 043
Local Economic Development	1 401 000	1 663 042	1 315 000
Social Development	44 585 000	4 989 982	-
Strategic partnership	5 449 490	5 327 338	-
<b>Grand Total</b>	<b>393 805 207</b>	<b>347 780 453</b>	<b>71 275 128</b>

More detail is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

### **Effect of the annual budget**

The annual budget for 2012/2013 to 2014/2015 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

### **Financial performance**

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

<b>Revenue by source</b>	<b>2012/2013</b>	<b>2013/20014</b>	<b>2014/2015</b>
Property rates	42 388 091	44 794 241	47 756 540
Property rates - penalties & collection charges	729 000	816 480	819 110
Service charges - electricity revenue	152 783 336	183 469 039	215 136 502
Service charges - water revenue	29 146 249	30 665 550	33 000 326

Service charges - sanitation revenue	12 100 308	12 695 717	13 909 682
Service charges - refuse revenue	13 869 026	14 380 777	16 072 117
Service charges - other	1 635 130	1 698 400	1 837 290
Rental of facilities and equipment	7 719 410	8 014 440	8 673 860
Interest earned - external investments	1 957 280	1 857 310	2 199 230
Interest earned - outstanding debtors	4 139 060	4 717 710	4 650 710
Fines	2 168 800	3 293 150	2 436 900
Licenses and permits	244 180	253 530	274 380
Agency services	2 864 260	2 973 750	3 218 300
Transfers recognized - operational	71 087 720	74 195 807	75 640 263
Other revenue	2 568 040	2 672 140	2 885 690
Gains on disposal of PPE	1 880	2 000	2 120
<b>TOTAL</b>	<b>345 401 770</b>	<b>386 500 041</b>	<b>428 513 020</b>

The operating expenditure by type for medium term revenue and expenditure framework can be summarized as follows:

<b><u>Operating Expenditure By Type</u></b>	<b>2012/2013</b>	<b>2013/20014</b>	<b>2014/2015</b>
Employee related costs	104 079 581	112 504 610	121 661 541
Remuneration of councilors	7 091 230	7 516 730	7 967 760
Debt impairment	10 449 770	11 076 800	11 741 440
Depreciation & asset impairment	18 623 342	20 626 836	18 918 930
Finance charges	17 477 632	19 635 961	20 498 837
Bulk purchases	118 259 148	144 807 119	173 768 544
Contracted services	9 278 340	9 650 544	10 206 910
Transfers and grants	1 078 820	1 143 570	1 212 200
Other expenditure	61 592 590	64 923 777	66 849 325
Loss on disposal of PPE	0	0	0
<b>Total Expenditure</b>	<b>347 930 453</b>	<b>391 885 947</b>	<b>432 825 487</b>

### **The National, Provincial and District Context**

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges and we require

support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2011 in the MTEF period:

NATIONAL ALLOCATIONS	AMOUNT 2012/2013	AMOUNT 2013/2014	AMOUNT 2014/2015
EQUITABLE SHARE	46 200 000	49 663 000	54 017 000
Equitable share Formula	43 369 000	46 463 000	49 934 000
Special contribution toward Councilor Remuneration	2 831 000	3 200 000	4 083 000
INFRASTRUCTURE GRANTS ALLOCATIONS	19 396 491	20 461 404	21 644 737
MIG	19 396 491	20 461 404	21 644 737
ALLOCATIONS-IN-KIND	12 500 000	13 815 789	
RBIG	12 500 000	13 815 789	
SPECIFIC PURPOSE RECURRENT ALLOCATIONS	12 642 946	2 150 000	2 400 000
LG FMG	1 250 000	1 250 000	1 450 000
MSIG	800 000	900 000	950 000
Rural Development	9 592 946		
EPWP	1 000 000		
GRAND TOTAL	90 739 437	86 090 193	78 061 737

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape.

PROVINCIAL ALLOCATIONS	AMOUNT 2012/2013	AMOUNT 2013/2014	AMOUNT 2014/2015
DEPARTMENT OF HUMAN SETTLEMENTS	17 857 000	15 058 000	15 811 000
IHHSDG	17 857 000	15 058 000	15 811 000
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	101 000		
MAINTENANCE OF PROCLAIMED ROADS	101 000		
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT	5 407 000		
LIBRARY SERVICES	5 407 000		
DEPARTMENT OF LOCAL GOVERNMENT	216 000	224 000	224 000
CDW OPERATIONAL SUPPORT	216 000	224 000	224 000
GRAND TOTAL	23 581 000	15 282 000	16 035 000

To date no information has been received on transfers from the Cape Winelands District Municipality.

## **Budget-related policies**

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

## **5 Annual budget Tables**

- A1 Budget Summary
- A2 Budgeted Financial Performance – by standard classification
- A3 Budgeted Financial Performance – by municipal vote
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation
- A9 Asset Management
- A10 Basic service delivery measurement

## **Annual budget Supporting Tables**

SA1: Supporting Detail to Budgeted Financial Performance  
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)  
SA3: Supporting detail to Budgeted Financial Position  
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)  
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)  
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)  
SA7: Measurable Performance Objectives  
SA8: Performance Indicators and Benchmarks  
SA9: Social, Economic and Demographic Statistics and Assumptions  
SA10: Funding Measurement  
SA11: Property Rates Summary  
SA12a: Property rates by category (current year)

SA12b: Property rates by category (budget year)  
SA13: Service Tariffs by category  
SA 14: Household Bills  
SA15: Investment Particulars by Type  
SA16: Investment Particulars by Type  
SA17: Borrowing  
SA18: Transfers and Grant Receipts  
SA19: Expenditure on Transfers and Grant Programme  
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds  
SA21: Transfers and Grants made by the Municipality  
SA22: Summary Councillor and Staff Benefits  
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)  
SA24: Summary of Personnel Numbers  
SA25: Budgeted Monthly Revenue and Expenditure  
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)  
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)  
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)  
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)  
SA30: Budgeted Monthly Cash Flow  
SA31: Entities Not required  
SA32: List of External Mechanisms  
SA33: Contracts having Future Budgetary Implications  
SA34a: Capital Expenditure on New Assets by Asset Class  
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class  
SA34c: Repairs and Maintenance Expenditure by Asset Class  
SA34d: Depreciation by Assets Class  
SA35: Future Financial Implications of the Capital Budget  
SA36: Detail Capital Budget  
SA37: Projects Delayed from Previous Financial Years

## 6 Overview of the Budget Process

### 6.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

### 6.2. Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1)(b)]

The IDP and Budget time schedule of the 2012/2013 budget cycle was approved by Council on during August 2011, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings will be held throughout Witzenberg and all members of the public are urged to attend.

Date	Time	Town/Sector	Venue
02 Apr 12	19h00	Ceres	Ceres Town Hall
03 Apr 12	11h00	Business & Agriculture	As per invitation
03 Apr 12	19h00	Op-Die-Berg	Nuykintaba Community Hall
04 Apr 12	19h00	Wolseley	Montana Community Hall
11 Apr 12	19h00	Tulbagh	Witzenville Community Hall
12 Apr 12	19h00	N'Duli	N'Duli Community Hall
16 Apr 12	19h00	PA Hamlet	Kliprug Community Hall
17 Apr 12	19h00	Bella Vista	Bella Vista Community Hall
18 Apr 12	18h00	Forums/Sectors	As per invitation



19 Apr 12	18h00	Ward Committees	As per invitation
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### **6.3. Process used to integrate the review of the IDP and preparation of the Budget**

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2011 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

### **6.4. Process for consultation with each group of stakeholders and outcomes**

Following tabling of the draft budget in March 2012, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald.

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the budget process.

### **6.5. Stakeholders involved in consultations**

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2012 for their consideration in line with S23 of the MFMA.

### **6.6. Process and media used to provide information on the Budget to the community**

The Municipality's consultation process on its draft IDP and budget will be held during April 2012, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2012/13 IDP/Budget process.

### **6.7. Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2012/2013), advertisements will be placed in The Cape Times, Die Burger and the community newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website.

## **7 IDP Overview and Amendments**

- **VISION**

**A Municipality that cares for its community, creating growth and opportunities**

- **MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our Community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2012/2013 to 2014/2015 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The five focus areas are:

- Financial sustainability
- Local Economic Development
- Social development
- Strategic Partnerships
- Developing integrated and sustainable human settlement
- Good Governance

## 8 Measurable performance objectives and indicators

### (a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

### (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

Revenue for each vote - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source - Table A4 Budgeted Financial Performance (revenue and expenditure)

*Provision of free basic services:*

- (i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

	2012-2013	2013-2014	2014-2015
Property Rates	1 884 484	2 096 416	1 978 840
Electricity	1 748 867	1 927 069	1 744 550
Housing	347 065	364 428	393 720
Sewerage	5 519 943	5 795 941	6 085 738
Refuse	5 885 971	6 180 270	6 489 283
Water	3 176 956	3 335 803	3 502 594
Total	18 563 286	19 699 927	20 194 725

More detail is provided in Table A10 Basic service delivery measurement,

- (ii) Level of service to be provided

The first R 85 000 of the municipal valuation of property of indigent households are exempt from property rates.

Indigents will receive 50 kWh of electricity and 6 kiloliter of water per month while their basic charges for water, refuse and sewerage will be subsidized.

(iii) Number of households to receive free basic services

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kiloliter water per month.

A further 1700 households in informal areas receive all services excluding electricity free of charge.

## **9 Overview of Budget Related Policies and Amendments**

The following budget related policies are tabled with the budget documentation for comments and inputs:

Tariff Policy  
Property Rates Policy  
Credit Control and Debt Collection Policy  
Cash Management and Investment Policy  
Consumer Payment Incentive Policy  
Municipal Supply Chain Management Policy  
Petty Cash Policy  
Indigent Policy  
Budget Policy  
Budget Virement Policy  
Asset Management Policy  
Funding and Reserves Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:

### ***TARIFF POLICY***

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

No amendments are recommended.

### ***PROPERTY RATES POLICY***

A Rates Policy in accordance with Section 3 of the Municipal Property Rates Act (No 6 of 2004) (MPRA) was approved Council and updated on 15 June 2010.

The policy guides the annual setting of property rates.

No amendments are recommended.

### ***CREDIT CONTROL AND DEBT COLLECTION POLICY***

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

No amendments are recommended.

### ***CASH MANAGEMENT AND INVESTMENT POLICY***

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

No amendments are recommended.

### ***CONSUMER PAYMENT INCENTIVE POLICY***

The purpose of the policy is to encourage residents of Witzenberg to pay for services and also to promote the culture of payment amongst its citizens.

No amendments are recommended.

### ***MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY***

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

### ***PETTY CASH POLICY***

The policy provides for the cash purchases up to a transaction value of R 2000.00

No amendments are recommended.

### ***INDIGENT POLICY***

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality in order to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

No amendments are recommended.

### ***BUDGET POLICY***

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

No amendments are recommended.

### ***BUDGET VIREMENT POLICY***

National Treasury has advised municipalities to implement a virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

It I recommended to adjust the policy to streamline the approval process, by granting certain functions to the Deputy Director Finance and to put more control measures in place for transfers to travelling, accommodation and entertainment expenditure.

### ***ASSET MANAGEMENT POLICY***

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

No amendments are recommended.

### ***FUNDING AND RESERVE POLICY***

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

Amendments to the policy are recommended to provide for certain contributions to the Capital Replacement Reserve.

## **10 Overview of Budget Assumptions**

### **Expenditure**

#### **Salaries and Allowances**

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2012/2013 namely:

Salary increase based on CPIX 6.5% plus 2.5% notch increase for qualifying employees.

The Minister of Finance will approve increases of councillors during the 2012/2013 financial year, and the increase will be implemented as from 1 July 2012.

#### **General expenditure**

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2012/2013 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP). Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 20 years depending on the nature of the asset.

#### **Repairs and Maintenance**

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

#### **Capital costs**

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

#### **Bulk Purchases**

It is assumed that electricity tariffs of Eskom will increase by 13.5% as from 1 July 2012, as approved by NERSA. This increase includes an increase from 2.5 to 3.5 cent in the Environmental levy charge.



## **Income**

### **Households**

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The new RDP houses to be build will be for the benefit of families residing in informal areas. The total number of households is thus not expected to increase. Care must be taken that the informal structures are removed as soon as the beneficiaries moved to the new houses.

### **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96%. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

### **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2012/2013 financial year.

### **Indigents**

It is assumed that the number of indigents will not increase to more than 3 500 during the financial year due to the adjustments to the indigent policy approved during September 2011.

## 11 Overview of Budget Funding

### Summary

*The operating budget for 2012/2013 to 2014/2015 will be financed as follows:*

	2012/2013	2013/20014	2014/2015
Charged for electricity, water, refuse and sewage	209 534 049	242 909 483	279 955 917
Property Rates	43 117 091	45 610 721	48 575 650
Provincial and National Operating Grants	71 087 720	74 195 807	75 640 263
Sundry charges / Other	21 662 910	23 784 030	24 341 190
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>209 534 049</b>	<b>242 909 483</b>	<b>279 955 917</b>

*The capital budget for 2012/2013 to 2014/2015 will be financed as follows:*

	2012/2013	2013/20014	2014/2015
Own Funds (Capital Replacement Reserves)	11 896 962	13 300 128	10 690 285
Grants	60 487 624	33 134 951	19 584 336
<b>Total Capital Budget</b>	<b>72 384 586</b>	<b>46 435 079</b>	<b>30 274 621</b>

### *Reserves*

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### *Sustainability of municipality*

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA.

### *Impact on rates and tariffs*

The way that the budget is funded will ensure that, except for electricity tariffs, service tariff increases will range from 4% to 5%. Property rates tariffs will increase with  $\pm 8\%$ . The municipality has no control over the increases of electricity tariffs and the 13.5 % increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

### Property valuations, rates, tariffs and other charges

A General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) during .

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

### Collection Rate

Income levels for service charges and rates for the budget year were based on the following collection rates:

Rates	94.0%
Electricity	99.0%
Water	87.5%
Sanitation	89.0%
Refuse	88.0%

### Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs  
Cell phone cost  
Overtime  
Standby  
Vehicle running cost

### Investments

Particulars of monetary investments as at 28 March 2012:

<b>Investments</b>	<b>Amount</b>
Nedbank Ltd	12 000 000
Absa	12 662 133
Standard Bank of SA Ltd	12 108 733
Investec Bank	12 000 000
First Rand	78 967
<b>TOTAL</b>	<b>48 849 835</b>

#### Contributions and donations received

There was not budgeted for any contributions and donations to be received.

#### Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

#### Planned use of previous year's cash backed accumulated surplus

The previous year's backed surplus is not cash backed.

#### Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

## **12 Expenditure on allocations and grant Programmes**

#### Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

## **13 Allocations or grants made by the Municipality**

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

## **14 Councillor allowances and employee benefits**

#### Costs to Municipality:

##### *Councillors*

Speaker (1)	R 521 335
Executive Mayor (1)	R 651 668
Deputy Executive Mayor (1)	R 521 335
Executive Committee (4)	R 2 268 877
Other Councillors (16)	<u>R 3 128 016</u>
	<u>R 7 091 230</u>

### *Senior Managers*

Municipal Manager	R 1 294 660
Chief Financial Officer	R 1 000 795
Director: Corporate Services	R 1 000 795
Director: Community Services	R 1 000 795
Director: Technical Services	<u>R 1 000 795</u>
	<u>R 5 297 840</u>

*All other staff* R 98 781 741

Number of Councillors 23

Number of personnel employed

Senior Managers 5

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

## **15 Monthly targets for revenue, expenditure and cash flow**

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

## **16 Capital spending detail**

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

## **17 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable to municipalities.

## **18 Municipal Manager's quality certification**

### **Quality Certificate**

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:

Date 29 March 2012

# OPERATING REVENUE AND EXPENDITURE

NT Item	SCHEDULE 2	Audit Actual	Current year				Variance	Budget Year +1	Variance	Budget Year +2
			Original Budget	Adjustment Budget	Variance	Budget Year				
			2010/2011	2011/2012	2011/2012	2012/2013				
<b>0100</b>	<b>OPERATING REVENUE</b>	<b>R</b>	<b>R</b>	<b>R</b>				<b>R</b>		<b>R</b>
200	Property rates	-31 141 680	-41 773 342	-37 894 196	-10.2%	-45 115 230	8.00%	-47 771 702	5.90%	-50 691 550
300	Penalties imposed and collection charges on rates	-746 355	-675 000	-675 000	0.0%	-729 000	8.00%	-816 480	12.00%	-819 110
400	Service charges	-169 069 128	-196 301 532	-196 725 156	0.2%	-225 865 786	15.10%	-260 148 566	15.20%	-297 778 082
700	Rental of facilities and equipment	-6 405 937	-7 282 346	-7 282 346	0.0%	-7 719 410	6.00%	-8 014 440	3.80%	-8 673 860
800	Interest earned - External Investments	-2 892 870	-1 846 488	-1 846 488	0.0%	-1 957 280	6.00%	-1 857 310	-5.10%	-2 199 230
1000	Interest earned - Outstanding Debtors	-4 065 990	-3 904 743	-3 904 743	0.0%	-4 139 060	6.00%	-4 717 710	14.00%	-4 650 710
1300	Fines	-558 976	-2 046 028	-2 046 028	0.0%	-2 168 800	6.00%	-3 293 150	51.80%	-2 436 900
1400	Licenses and permits	-193 678	-230 349	-230 349	0.0%	-244 180	6.00%	-253 530	3.80%	-274 380
1500	Income for agency services	-2 666 670	-2 702 124	-2 702 124	0.0%	-2 864 260	6.00%	-2 973 750	3.80%	-3 218 300
1600	Grants & subsidies received - Operating	-53 668 175	-48 731 701	-55 286 552	11.9%	-71 087 720	45.90%	-74 195 807	4.40%	-75 640 263
1610	Grants & subsidies received - Capital	-46 706 732	-54 522 105	-54 522 105	0.0%	-48 512 895	-11.00%	-34 277 193	-29.30%	-21 644 737
1700	Other Revenue	-3 706 665	-2 497 576	-2 422 576	-3.1%	-2 568 040	2.80%	-2 672 140	4.10%	-2 885 690
1800	Gain on disposal of property plant and equipment	-	-1 771	-1 771	0.0%	-1 880	6.20%	-2 000	6.40%	-2 120
<b>1900</b>	<b>Total operating Revenue Generated</b>	<b>-321 822 856</b>	<b>-362 515 105</b>	<b>-365 539 434</b>	<b>0.8%</b>	<b>-412 973 541</b>	<b>13.90%</b>	<b>-440 993 778</b>	<b>6.80%</b>	<b>-470 914 932</b>
2000	Less: Income forgone	13 900 998	17 817 445	17 817 445	0.0%	19 058 876	0.00%	20 216 544	0.00%	20 757 175
<b>2100</b>	<b>Total Direct Operating Revenue</b>	<b>-307 921 858</b>	<b>-344 697 660</b>	<b>-347 721 989</b>	<b>0.9%</b>	<b>-393 914 665</b>	<b>14.30%</b>	<b>-420 777 234</b>	<b>6.80%</b>	<b>-450 157 757</b>
<b>2200</b>	<b>INTERNAL TRANSFERS</b>									
<b>2700</b>	<b>Total Indirect operating Revenue</b>	<b>-25 038 815</b>	<b>-25 756 246</b>	<b>-26 425 453</b>	<b>2.5%</b>	<b>-27 474 752</b>	<b>6.70%</b>	<b>-29 402 060</b>	<b>7.00%</b>	<b>-30 892 023</b>
<b>2800</b>	<b>TOTAL OPERATING REVENUE</b>	<b>-332 960 673</b>	<b>-370 453 906</b>	<b>-374 147 442</b>	<b>1.0%</b>	<b>-421 389 417</b>	<b>13.70%</b>	<b>-450 179 294</b>	<b>6.80%</b>	<b>-481 049 780</b>
<b>2900</b>	<b>OPERATING EXPENDITURE</b>									
3000	Employee related costs - Salaries & Wages	61 440 378	73 114 542	70 228 170	-4.1%	80 542 327	10.20%	86 975 515	8.00%	93 916 946
3100	Employee related costs - Social contributions	15 642 680	23 583 916	23 392 919	-0.8%	23 537 254	-0.20%	25 529 095	8.50%	27 744 595
3400	Remuneration of Councilors	5 577 034	6 579 815	6 689 815	1.6%	7 091 230	7.80%	7 516 730	6.00%	7 967 760
3500	Impairment of debtors	12 887 170	9 858 239	9 858 239	0.0%	10 449 770	6.00%	11 076 800	6.00%	11 741 440
3600	Collection costs	333 472	639 553	579 553	-10.4%	677 930	6.00%	718 620	6.00%	761 750
3700	Depreciation	8 789 312	15 884 067	15 884 067	0.0%	18 623 342	17.20%	20 626 836	10.80%	18 918 930
3800	Repairs and Maintenance - Municipal Assets	11 004 672	12 611 869	14 412 778	12.5%	14 242 082	12.90%	15 069 358	5.80%	16 062 784
3900	Interest Expense - External borrowings	13 928 616	9 785 138	9 755 138	-0.3%	17 477 632	78.60%	19 635 961	12.30%	20 498 837
4100	Bulk purchases	79 826 385	96 315 356	96 738 980	0.4%	118 259 148	22.80%	144 807 119	22.40%	173 768 544
4200	Contracted services	9 141 617	8 429 228	9 197 628	8.4%	9 278 340	10.10%	9 650 544	4.00%	10 206 910
4300	Grants & subsidies paid	1 077 518	1 037 750	1 057 750	1.9%	1 078 820	4.00%	1 143 570	6.00%	1 212 200
4400	General Expenses - other	46 521 796	29 352 675	30 040 235	2.3%	46 672 578	59.00%	49 135 799	0	50 024 791
<b>4600</b>	<b>Total Direct Operating Expenditure</b>	<b>265 996 459</b>	<b>286 912 863</b>	<b>287 555 987</b>	<b>-0.2%</b>	<b>347 930 453</b>	<b>21.30%</b>	<b>391 885 947</b>	<b>12.60%</b>	<b>432 825 487</b>
5000	Internal Charges (ACB)	25 038 815	25 756 246	26 425 453	2.5%	27 474 752	6.70%	29 402 060	7.00%	30 892 023
5100	Total indirect Operating Expenditure	<b>25 038 815</b>	<b>25 756 246</b>	<b>26 425 453</b>	<b>-2.5%</b>	<b>27 474 752</b>	<b>6.70%</b>	<b>29 402 060</b>	<b>7.00%</b>	<b>30 892 023</b>
<b>5200</b>	<b>TOTAL OPERATING EXPENDITURE</b>	<b>291 035 273</b>	<b>312 669 109</b>	<b>313 981 440</b>	<b>-0.4%</b>	<b>375 405 205</b>	<b>20.10%</b>	<b>421 288 007</b>	<b>12.20%</b>	<b>463 717 510</b>
<b>6700</b>	<b>SURPLUS</b>	<b>-43 460 810</b>	<b>-57 248 897</b>	<b>-58 378 386</b>	<b>-1.9%</b>	<b>-45 984 212</b>	<b>0.00%</b>	<b>-28 891 287</b>	<b>0.00%</b>	<b>-17 332 270</b>
	Surplus or (Deficit)	43 460 810	57 248 897	58 378 386		45 984 212		28 891 287		17 332 270
	Less: Capital transfers recognised	-46 706 732	-54 522 105	-54 522 105		-48 512 895		-34 277 193		-21 644 737
1735	Less: VAT on Grants (included in operating Grants)	-15 213 213	-10 036 424	-10 369 744		-5 170 720		-13 300 128		-10 176 000
	<b>Sub-total</b>	<b>-18 459 136</b>	<b>-7 309 632</b>	<b>-6 513 463</b>		<b>-7 699 403</b>		<b>-18 686 034</b>		<b>-14 488 467</b>
	Add: Depreciation charges	8 789 312	15 884 067	15 884 067		18 623 342		20 626 836		18 918 930
	Add: Contribution Employee Benefits 1/3		5 820 125	5 778 458		2 769 300		2 957 533		3 174 667
3903	Add: Unamortised Discount		0	0		1 814 212		1 694 901		1 482 197
3905	Add: Interset on Rehabilitation 1/3		0	0		496 257		526 033		557 597
	Less: Redemption payments	-7 244 139	-7 440 767	-7 440 767		-8 700 000		-9 300 000		-9 900 000
	<b>Available for Capital (Excluding VAT on Grants)</b>	<b>-16 913 962</b>	<b>6 953 793</b>	<b>7 708 295</b>		<b>7 303 708</b>		<b>-2 180 730</b>		<b>-255 077</b>
	<b>Total Available for Capital (Including VAT on Grants)</b>	<b>-1 700 749</b>	<b>16 990 217</b>	<b>18 078 039</b>		<b>12 474 428</b>		<b>11 119 398</b>		<b>9 920 923</b>

								72,384,586	46,435,079	30,274,621
Description	Life Span	Municipal Vote	Municipal Ward	Area	Department	Detailed Funding Source	Vote number	Samras Budget 2012-2013	Samras Budget 2013-2014	Samras Budget 2014-2015
Computer Hardware & Software (	5	Community & Social Services	All	Witzenberg	201	CRR	520100011	-	120,000	-
Fencing Cemeteries extensio	3	Community & Social Services	All	Witzenberg	201	CRR	520101301	50,000	-	70,000
Tools & Equipment	5	Community & Social Services	All	Witzenberg	201	CRR	520120001	2,337	2,454	-
Tools & Equipment-Replaceme	5	Community & Social Services	All	Witzenberg	201	CRR	520130001	1,402	1,473	-
Furniture	3	Community & Social Services	All	Witzenberg	204	CRR	520400021	-	40,000	-
Vehicle Refurbishment	5	Public Safety	All	Witzenberg	205	CRR	520500771	280,000	-	300,000
Fire fighting equipment	5	Public Safety	All	Witzenberg	205	CRR	520501361	100,000	-	70,000
Equipment/ Appliances upgr	5	Sport & Recreation	3	Ceres	206	CRR	520601371	80,000	-	-
Tools & Equipment	5	Sport & Recreation	All	Witzenberg	210	CRR	521020001	2,922	3,068	-
Tools & Equipment-Replaceme	5	Sport & Recreation	All	Witzenberg	210	CRR	521030001	2,921	3,068	-
Equipment- Tables (W-EL)	30	Community & Social Services	All	Witzenberg	211	CRR	521100031	-	40,000	-
Building Refurbishment	30	Community & Social Services	All	Witzenberg	211	CRR	521100041	-	100,000	-
Buildings Upgrading- Tulba	30	Community & Social Services	11	Tulbagh	211	CRR	521100321	60,000	-	-
Tools & Equipment	5	Community & Social Services	All	Witzenberg	211	CRR	521120001	55,258	65,522	-
Replace Irrigation Systems Par	5	Sport & Recreation	All	Witzenberg	219	CRR	521900051	-	20,000	50,000
Replace Trailers	5	Sport & Recreation	All	Witzenberg	219	CRR	521900061	-	100,000	100,000
Repplace 4 LDV's for parks	5	Sport & Recreation	All	Witzenberg	219	CRR	521900071	-	200,000	200,000
Toerusting- 6 X Bossiekappers	5	Sport & Recreation	All	Witzenberg	219	CRR	521900081	-	100,000	100,000
Replace cutting tractors	5	Sport & Recreation	All	Witzenberg	219	CRR	521902161	350,000	-	350,000
Hamlet Poverty Project	20	Sport & Recreation	4	PA Hamlet	219	Rural Development	521910001	700,000	1,000,000	-
Tools & Equipment	5	Sport & Recreation	All	Witzenberg	219	CRR	521920001	24,090	24,294	-
Tools & Equipment-Replaceme	5	Sport & Recreation	All	Witzenberg	219	CRR	521930001	1,753	1,841	-
Upgrading Play Grounds & Parks- Nduli	10	Sport & Recreation	All	Witzenberg	219	Rural Development	521940001	789,473	-	-
Upgrading Play Grounds & Parks- Bella Vista		Sport & Recreation	6	Bella Vista	219	Rural Development	5219500001	-	3,000,000	-
Traffic Lights	10	Public Safety	All	Witzenberg	220	CRR	522000011	-	300,000	-
Building Refurbishment	30	Public Safety	All	Witzenberg	220	CRR	522000021	-	50,000	-
Vehicle- Replacement progr	5	Public Safety	All	Witzenberg	220	CRR	522001481	-	260,000	-
Upgrading Building- Ceres,	30	Public Safety	5	Ceres	220	CRR	522001491	150,000	-	-
Replace Vehicles	5	Community & Social Services	All	Witzenberg	222	CRR	522200011	-	-	250,000
Tools & Equipment	5	Sport & Recreation	All	Witzenberg	223	CRR	522320001	5,259	5,522	-
Tools & Equipment-Replaceme	5	Sport & Recreation	All	Witzenberg	223	CRR	522330001	2,922	3,068	-
Upgrading Sport Facilities- Ceres	20	Sport & Recreation	3	Ceres	223	MIG	522340001	856,140	416,666	514,285
Upgrading Sport Facilities-Nduli	20	Sport & Recreation	12	N'duli	223	MIG	522350001	196,491	416,666	514,285
Upgrading Sport Facilities- Tulbagh	20	Sport & Recreation	11	Tulbagh	223	MIG	522360001	263,158	416,666	514,285
Upgrading Sport Facilities-Wolseley	20	Sport & Recreation	7	Wolseley	223	MIG	522370001	438,596	416,666	514,285
Upgrading Sport Facilities-Hamlet	15	Sport & Recreation	4	PA Hamlet	223	MIG	522380001	-	416,670	514,285
Upgrading Sport Facilities-Bella Vista		Sport & Recreation	6	Bella Vista	223	MIG	522301231	-	416,666	514,290
Upgrading Sport Facilities-ODB	15	Sport & Recreation	9	Op-die-Berg	223	MIG	522390001	-	-	514,285
Sport Facilities- Bella Vista Dreinerling		Sport & Recreation	6	Bella Vista	223	Dept of Sport	522300851	109,458	-	-
Equipment/ Appliances upgr	5	Sport & Recreation	All	Witzenberg	224	CRR	522401541	45,000	-	-
Tools & Equipment	5	Sport & Recreation	4	PA Hamlet	224	CRR	522420001	20,000	20,000	-
Swimming Pool - Re-fibreglass	10	Sport & Recreation	All	Witzenberg	224	CRR	522401571	100,000	100,000	100,000
Swimming Pool Hamlet	15	Sport & Recreation	4	PA Hamlet	224	Rural Development	522401231	5,263,000	-	-
Equipment - Airconditioners	7	Community & Social Services	All	Witzenberg	226	CRR	522600091	-	-	250,000
Tools & Equipment	5	Community & Social Services	All	Witzenberg	226	CRR	522620001	4,675	4,908	-
Tools & Equipment-Replaceme	5	Community & Social Services	All	Witzenberg	226	CRR	522630001	1,870	1,963	-
Economical Hub- Bella Vista	30	Community & Social Services	6	Bella Vista	227	Rural Development	522740001	1,315,000	-	-



								72,384,586	46,435,079	30,274,621
Description	Life Span	Municipal Vote	Municipal Ward	Area	Department	Detailed Funding Source	Vote number	Samras Budget 2012-2013	Samras Budget 2013-2014	Samras Budget 2014-2015
Installation of Security Equip	5	Housing	All	Witzenberg	229	CRR	522901581	-	70,000	-
Upgrading of Phone System	5	Corporate Services	All	Witzenberg	301	CRR	530100441	100,000	100,000	100,000
Toerusting - Lugversorger	5	Corporate Services	All	Witzenberg	301	CRR	530101581	43,000	-	-
Equipment	5	Corporate Services	All	Witzenberg	301	CRR	530101671	-	20,000	-
Office Furniture - Witzenberg	5	Corporate Services	All	Witzenberg	301	CRR	530100011	200,000	200,000	200,000
Building- Municipal Offices	30	Corporate Services	5	Ceres	302	CRR	530201521	-	-	2,516,000
COMMUNITY HALL- PINE VALLE	30	Corporate Services	7	Wolseley	302	IHHSDG	530204301	1,000,000	-	-
Upgrading- Polo Cross Hall	30	Corporate Services	1	N'duli	302	Rural Development	530250001	789,473	-	-
Rekenaarhardeare- Vervangi	3	Corporate Services	All	Witzenberg	304	CRR	530401631	200,000	200,000	200,000
WIRELESS ACCESS POINTS	3	Corporate Services	All	Witzenberg	304	CRR	530401701	9,000	-	-
UPGRADING OF MS OFFICE SOF	3	Corporate Services	All	Witzenberg	304	CRR	530401711	60,000	-	-
Server Replacement Programme	5	Corporate Services	All	Witzenberg	304	CRR	530401821	-	60,000	-
Computer Hardw - Server (W-EL)	3	Corporate Services	All	Witzenberg	304	CRR	530402311	76,000	-	-
Wireless Equipment	3	Corporate Services	All	Witzenberg	304	CRR	530402921	10,000	-	-
Vehicle	5	Corporate Services	All	Witzenberg	305	CRR	530501821	-	-	150,000
NETWORK- CHRIS HANI	20	Electro Technical Services	11	Tulbagh	405	CRR	540501841	2,200,000	-	-
Tools & Equipment	5	Electro Technical Services	All	Witzenberg	405	CRR	540520001	28,755	30,193	-
Tools & Equipment-Replaceme	5	Electro Technical Services	All	Witzenberg	405	CRR	540530001	50,009	52,510	-
Streetlighting - Chris Hani 600	25	Electro Technical Services	11	Tulbagh	407	MIG	540701861	870,350	-	-
Chris Hani Street Lights- see Mig	25	Electro Technical Services	11	Tulbagh	407	CRR	540701961	122,000	-	-
Remote metering	15	Electro Technical Services	All	Witzenberg	408	MSIG	540801981	200,000	200,000	-
Tools & Equipment	5	Electro Technical Services	All	Witzenberg	408	CRR	540820001	47,009	49,360	-
Tools & Equipment-Replaceme	5	Electro Technical Services	All	Witzenberg	408	CRR	540830001	7,602	7,982	-
11 KV Supply- Industrial Area Wolseley	20	Electro Technical Services	7	Wolseley	408	CRR	540806411	400,000	400,000	400,000
Tools & Equipment	5	Electro Technical Services	All	Witzenberg	409	CRR	540920001	-	11,576	-
Tools & Equipment-Replaceme	5	Electro Technical Services	All	Witzenberg	409	CRR	540930001	11,025	11,576	-
SEWERAGE INFRASTRUCTURE- C	20	Civil Services	All	Witzenberg	411	IHHSDG	541101211	1,500,000	-	-
SEWER PUMPS- REPLACEMENT P	15	Civil Services	11	Tulbagh	411	CRR	541101321	250,000	-	300,000
ODB SEWERWORKS	20	Civil Services	9	Op-die-Berg	411	DWAF	541101341	2,500,000	-	-
SEWER WORKS- TULBAGH	20	Civil Services	11	Tulbagh	411	DWAF	541101981	1,500,000	-	-
UPGRADING AND REPLACEMENT	15	Civil Services	All	Witzenberg	411	CRR	541102011	-	-	300,000

								72,384,586	46,435,079	30,274,621
Description	Life Span	Municipal Vote	Municipal Ward	Area	Department	Detailed Funding Source	Vote number	Samras Budget 2012-2013	Samras Budget 2013-2014	Samras Budget 2014-2015
Sewer Network Replacement	20	Civil Services	All	Witzenberg	411	CRR	541105061	100,000	200,000	300,000
Sewer pumpstation upgrade	20	Civil Services	All	Witzenberg	411	CRR	541105071	-	300,000	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	411	CRR	541130001	7,321	7,687	20,000
Upgrading of Wolseley WWTW	20	Civil Services	7	Wolseley	411	DWAF	541102451	4,000,000	-	-
Informal Settlements- Sewerage	20	Civil Services	All	Witzenberg	411	IHSDG	541101231	700,000	-	-
Extensions Sewer Network	20	Civil Services	4	PA Hamlet	411	Rural Development	541140001	650,000	-	-
Upgrading Tulbagh WWTW	20	Civil Services	11	Tulbagh	411	MIG	541103801	-	5,000,000	6,000,000
Network - Storm water upgradin	20	Civil Services	All	Witzenberg	413	CRR	541300131	300,000	300,000	-
STORMWATER INFRASTRUCTURE-	20	Civil Services	All	Witzenberg	413	IHSDG	541301221	500,000	-	-
Tools & Equipment	5	Civil Services	All	Witzenberg	413	CRR	541320001	7,931	8,328	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	413	CRR	541330001	7,321	7,687	-
Upgrading Roads	10	Civil Services	11	Tulbagh	414	MIG	541400611	7,952,348	5,379,576	3,652,455
Upgrading Roads AFF	10	Civil Services	11	Tulbagh	414	CRR	541400641	-	753,141	-
STREETS - CHRIS HANI HOUSI	10	Civil Services	11	Tulbagh	414	IHSDG	541401231	1,500,000	-	-
NETWORK-STREET	10	Civil Services	All	Witzenberg	414	CRR	541401291	2,500,000	2,000,000	3,000,000
UPGRADE VOORTREKKERSTREET	10	Civil Services	7	Wolseley	414	CRR	541402061	600,000	-	-
Wols Pine Valley Busroute	20	Civil Services	7	Wolseley	414	MIG	541402881	4,145,101	-	-
Tools & Equipment	5	Civil Services	All	Witzenberg	414	CRR	541420001	7,271	7,635	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	414	CRR	541430001	7,271	7,635	-
Wols Pine Valley Busroute- see MIG	20	Civil Services	7	Wolseley	414	CRR	541402891	568,123	-	-
Upgrading Roads-See MIG	10	Civil Services	11	Tulbagh	414	CRR	541400641	1,113,328	-	-
Truck - Reinigingsdienste	5	Civil Services	All	Witzenberg	415	CRR	541500161	-	-	850,000
Tools & Equipment	5	Civil Services	All	Witzenberg	416	CRR	541620001	2,900	3,045	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	416	CRR	541630001	7,166	7,525	-
Tools & Equipment	5	Civil Services	All	Witzenberg	417	CRR	541720001	4,444	4,666	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	417	CRR	541730001	6,101	6,406	-
TULBAGH UPPER RESERVOIR	20	Civil Services	11	Tulbagh	418	MIG	541802121	1,754,386	4,100,000	2,346,166

								72,384,586	46,435,079	30,274,621
Description	Life Span	Municipal Vote	Municipal Ward	Area	Department	Detailed Funding Source	Vote number	Samras Budget 2012-2013	Samras Budget 2013-2014	Samras Budget 2014-2015
Wols new reservoir Pine Va	20	Civil Services	7	Wolseley	418	MIG	541802711	2,844,649	-	-
Wols new reservoir Pine Va- See MIG	20	Civil Services	7	Wolseley	418	CRR	541802811	398,251	-	-
Telemetric Systems	10	Civil Services	5	Ceres	419	MSIG	541901051	300,000	-	-
WATER INFRASTRUCTURE- CHRI	20	Civil Services	11	Tulbagh	419	IHSDG	541901201	2,500,000	-	-
Bulk water - Waterworks &	20	Civil Services	11	Tulbagh	419	RBIG	541901241	5,263,158	-	-
Network - Water pipes & va	20	Civil Services	All	Witzenberg	419	CRR	541901371	300,000	300,000	-
BULK WATER - KLEINBERG RIV	20	Civil Services	11	Tulbagh	419	RBIG	541902131	3,508,772	4,000,000	-
BULK WATER - SCHALKENBOSCH	20	Civil Services	11	Tulbagh	419	RBIG	541902141	-	5,263,158	-
BULK WATER PROVISION HAMLE	20	Civil Services	4	PA Hamlet	419	RBIG	541902151	7,017,544	-	-
Netw-Replace Haml Mainline (MI	20	Civil Services	4	PA Hamlet	419	CRR	541902781	-	589,980	-
Vredebes bulk water supply	20	Civil Services	5	Ceres	419	MIG	541903801	-	2,692,217	4,500,000
BULK WATER - KLEINBERG RIVIER OWN CONT	20	Civil Services	11	Tulbagh	419	CRR	541909131	-	6,000,000	-
Tools & Equipment	5	Civil Services	All	Witzenberg	419	CRR	541920001	7,931	8,328	-
Tools & Equipment-Replaceme	5	Civil Services	All	Witzenberg	419	CRR	541930001	7,321	7,687	-
Informal Settlements- Water	20	Civil Services	All	Witzenberg	419	IHSDG	541903211	300,000	-	-
Project Management Equipment	5	Planning	All	Witzenberg	420	MIG	542000011	50,000	-	-

## ANNEXURE 2 - RATES AND TARIFFS 2012 - 2013

### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
<b>1. Property rates and other municipal taxes</b>									
<b>1.1. Property rates</b>									
R 0.00685	<b>1.1.1. Residential Property</b>	0.0%	R 0.00740	8.03%	R 0.00784	5.95%	R 0.00831	6.00%	
R 0.00548	<b>1.1.2. Informal Settlements</b>	0.0%	R 0.00592	8.03%	R 0.00628	6.08%	R 0.00666	6.00%	
R 0.01301	<b>1.1.3. Business/Commercial Property</b>	0.0%	R 0.01405	7.99%	R 0.01489	5.98%	R 0.01578	6.00%	
R 0.01301	<b>1.1.4. Industrial Property</b>	0.0%	R 0.01405	7.99%	R 0.01489	5.98%	R 0.01578	6.00%	
<b>1.1.5. Agricultural Properties:</b>									
R 0.00171	1.1.5.1 Bona fida Agricultural	0.0%	R 0.00185	8.19%	R 0.00196	5.95%	R 0.00208	6.00%	
R 0.00685	1.1.5.2 Agricultural/Business/Residential	0.0%	R 0.00740	8.03%	R 0.00784	5.95%	R 0.00831	6.00%	
R 0.00685	1.1.5.3 Agricultural/Industrial	0.0%	R 0.00740	8.03%	R 0.00784	5.95%	R 0.00831	6.00%	
R 0.01301	<b>1.1.6. State owned Property</b>	0.0%	R 0.01405	7.99%	R 0.01489	5.98%	R 0.01578	6.00%	
R 0.01027	<b>1.1.7. Vacant Land - Urban</b>	0.0%	R 0.01109	7.98%	R 0.01176	6.04%	R 0.01247	6.00%	
R 0.00171	<b>1.1.8. Public Service Infrastructure</b>	0.0%	R 0.00185	8.00%	R 0.00196	6.00%	R 0.00208	6.00%	
R 0.00171	<b>1.1.9. Public Benefit Organisations</b>	0.0%	R 0.00185	8.00%	R 0.00196	6.00%	R 0.00208	6.00%	
R 0.00856	<b>1.1.10. Building clauses</b>	0.0%	R 0.00924	8.00%	R 0.00980	6.00%	R 0.01039	6.00%	
<b>2. Electricity Service Tariffs</b>									
<b>2.1 Service Availability:</b>									
R 87.9400	Unimproved sites charge per month or part of it	14.0%	R 101.4600	15.37%	R 112.6200	11.00%	R 125.0100	11.00%	R 89.0000
<b>2.2 Residential customers</b>									
<b>2.2.1 Single part tariff</b>									
<b>2.2.1.1 Prepaid</b>									
R 0.7725	0-50 kWh	14.0%	R 0.7866	1.83%	R 0.8700	10.60%	R 0.9700	11.49%	R 0.6900
R 0.8240	51-350 kWh	14.0%	R 0.9234	12.06%	R 1.0200	10.46%	R 1.1300	10.78%	R 0.8100
R 0.9785	351-600 kWh	14.0%	R 1.1856	21.17%	R 1.3200	11.34%	R 1.4700	11.36%	R 1.0400
R 1.1818	601-800 kWh	14.0%	R 1.3680	15.76%	R 1.5200	11.11%	R 1.6900	11.18%	R 1.2000
R 1.2049	Above 800 kWh	14.0%	R 1.3680	13.54%	R 1.5200	11.11%	R 1.6900	11.18%	R 1.2000
<b>2.2.1.2 1 x 20 A</b>									
R 0.8234	0-50 kWh	14.0%	R 0.8664	5.22%	R 0.9600	10.80%	R 1.0700	11.46%	R 0.7600
R 0.8783	51-350 kWh	14.0%	R 0.9690	10.33%	R 1.0800	11.46%	R 1.2000	11.11%	R 0.8500
R 1.0430	351-600 kWh	14.0%	R 1.1970	14.77%	R 1.3300	11.11%	R 1.4800	11.28%	R 1.0500
R 1.2351	601-800 kWh	14.0%	R 1.4022	13.53%	R 1.5600	11.25%	R 1.7300	10.90%	R 1.2300
R 1.2351	Above 800 kWh	14.0%	R 1.4022	13.53%	R 1.5600	11.25%	R 1.7300	10.90%	R 1.2300
<b>2.2.1.3 Single phase</b>									
R 0.8004	0-50 kWh	14.0%	R 0.8436	5.40%	R 0.9400	11.43%	R 1.0400	10.64%	R 0.7400
R 0.8537	51-350 kWh	14.0%	R 0.9234	8.16%	R 1.0200	10.46%	R 1.1300	10.78%	R 0.8100
R 1.0138	351-600 kWh	14.0%	R 1.1400	12.45%	R 1.2700	11.40%	R 1.4100	11.02%	R 1.0000
R 1.1028	601-800 kWh	14.0%	R 1.2768	15.78%	R 1.4200	11.22%	R 1.5800	11.27%	R 1.1200
R 1.1543	Above 800 kWh	14.0%	R 1.2768	10.61%	R 1.4200	11.22%	R 1.5800	11.27%	R 1.1200
<b>2.2.1.4 Three phase</b>									
R 0.8004	0-50 kWh	14.0%	R 0.8436	5.40%	R 0.9400	11.43%	R 1.0400	10.64%	R 0.7400
R 0.8537	51-350 kWh	14.0%	R 0.9234	8.16%	R 1.0200	10.46%	R 1.1300	10.78%	R 0.8100
R 1.0138	351-600 kWh	14.0%	R 1.1856	16.95%	R 1.3200	11.34%	R 1.4700	11.36%	R 1.0400
R 1.2168	601-800 kWh	14.0%	R 1.3680	12.43%	R 1.5200	11.11%	R 1.6900	11.18%	R 1.2000
R 1.2476	Above 800 kWh	14.0%	R 1.3680	9.65%	R 1.5200	11.11%	R 1.6900	11.18%	R 1.2000
<b>2.2.2 Two part tariff</b>									
<b>2.2.2.1 Single phase</b>									
R 365.45	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 365.94	0.13%	R 406.19	11.00%	R 450.87	11.00%	R 321.00
R 0.3920	0-50 kWh	14.0%	R 0.4902	25.05%	R 0.5400	10.16%	R 0.6000	11.11%	R 0.4300
R 0.4486	51-350 kWh	14.0%	R 0.5586	24.52%	R 0.6200	10.99%	R 0.6900	11.29%	R 0.4900
R 0.6183	351-600 kWh	14.0%	R 0.8094	30.91%	R 0.9000	11.19%	R 1.0000	11.11%	R 0.7100
R 0.7541	601-800 kWh	14.0%	R 0.8892	17.92%	R 0.9900	11.34%	R 1.1000	11.11%	R 0.7800
R 1.0740	Above 800 kWh	14.0%	R 1.0374	-3.41%	R 1.1500	10.85%	R 1.2800	11.30%	R 0.9100
<b>2.2.2.2 Three phase</b>									
R 390.89	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 391.02	0.03%	R 434.03	11.00%	R 481.77	11.00%	R 343.00
R 0.3602	0-50 kWh	14.0%	R 0.4104	13.94%	R 0.4600	12.09%	R 0.5100	10.87%	R 0.3600
R 0.4168	51-350 kWh	14.0%	R 0.4674	12.14%	R 0.5200	11.25%	R 0.5800	11.54%	R 0.4100
R 0.5866	351-600 kWh	14.0%	R 0.6840	16.60%	R 0.7600	11.11%	R 0.8400	10.53%	R 0.6000
R 0.7223	601-800 kWh	14.0%	R 0.7980	10.48%	R 0.8900	11.53%	R 0.9900	11.24%	R 0.7000
R 1.0740	Above 800 kWh	14.0%	R 1.1970	11.45%	R 1.3300	11.11%	R 1.4800	11.28%	R 1.0500

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### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>2.3 Commercial customers</b>								
	<b>2.3.1 Prepaid customers</b>								
R 0.00	2.3.1.1 Basic charge per month or part of it: The basic charge on prepaid commercial customers is not applicable to schools or church properties	14.0%		#DIV/0!	R 0.0000	#DIV/0!	R 0.0000	#DIV/0!	R 0.0000
	2.3.1.2 Energy in c/kWh								
R 0.9057	0-600 kWh	14.0%	R 1.0830	19.58%	R 1.2000	10.80%	R 1.3300	10.83%	R 0.9500
R 1.5096	Above 600 kWh	14.0%	R 1.5732	4.21%	R 1.7500	11.24%	R 1.9400	10.86%	R 1.3800
	<b>2.3.2 Single phase</b>								
	2.3.2.1 Basic charge per month or part of it:								
R 180.75	20A - Connection	14.0%	R 237.48	31.39%	R 263.61	11.00%	R 292.61	11.00%	R 208.32
R 361.39	40A - Connection	14.0%	R 435.39	20.48%	R 483.28	11.00%	R 536.44	11.00%	R 381.92
R 482.53	60A - Connection	14.0%	R 564.03	16.89%	R 626.07	11.00%	R 694.94	11.00%	R 494.76
R 510.95	80A - Connection	14.0%	R 583.82	14.26%	R 648.04	11.00%	R 719.32	11.00%	R 512.12
R 583.76	100A - Connection	14.0%	R 825.44	41.40%	R 916.24	11.00%	R 1 017.03	11.00%	R 724.07
R 680.66	150A - Connection	14.0%	R 893.10	31.21%	R 991.34	11.00%	R 1 100.39	11.00%	R 783.42
R 767.01	200A - Connection	14.0%	R 1 022.10	33.26%	R 1 134.53	11.00%	R 1 259.33	11.00%	R 896.58
R 842.84	250A - Connection	14.0%	R 1 122.31	33.16%	R 1 245.76	11.00%	R 1 382.79	11.00%	R 984.48
R 1.0774	2.3.2.2 Energy in c/kWh	14.0%	R 1.1172	3.69%	R 1.2400	10.99%	R 1.3800	11.29%	R 0.9800
	<b>2.3.3 Three phase</b>								
	2.3.3.1 Basic charge per month or part of it:								
R 629.60	20A - Connection	14.0%	R 801.51	27.30%	R 889.68	11.00%	R 987.54	11.00%	R 703.08
R 810.38	40A - Connection	14.0%	R 900.46	11.12%	R 999.51	11.00%	R 1 109.46	11.00%	R 789.88
R 819.34	60A - Connection	14.0%	R 960.76	17.26%	R 1 066.44	11.00%	R 1 183.75	11.00%	R 842.77
R 927.78	80A - Connection	14.0%	R 1 028.42	10.85%	R 1 141.54	11.00%	R 1 267.11	11.00%	R 902.12
R 1 127.47	100A - Connection	14.0%	R 1 322.72	17.32%	R 1 468.22	11.00%	R 1 629.72	11.00%	R 1 160.28
R 1 462.21	150A - Connection	14.0%	R 1 623.34	11.02%	R 1 801.90	11.00%	R 2 000.11	11.00%	R 1 423.98
R 1 763.76	200A - Connection	14.0%	R 1 823.75	3.40%	R 2 024.36	11.00%	R 2 247.04	11.00%	R 1 599.78
R 1 857.86	250A - Connection	14.0%	R 1 863.83	0.32%	R 2 068.85	11.00%	R 2 296.42	11.00%	R 1 634.94
R 0.9429	2.3.2.2 Energy in c/kWh	14.0%	R 1.0374	10.02%	R 1.1500	10.85%	R 1.2800	11.30%	R 0.9100
	<b>2.4 Agricultural customers</b>								
	2.4.1 < 25 KVA								
R 319.11	Basic charge per month or part of it:	14.0%	R 419.19	31.36%	R 465.30	11.00%	R 516.48	11.00%	R 367.71
	2.4.2 25 KVA <= 50 KVA								
R 513.09	Basic charge per month or part of it:	14.0%	R 613.40	19.55%	R 680.87	11.00%	R 755.77	11.00%	R 538.07
	2.4.3 50 KVA <= 100 KVA								
R 761.41	Basic charge per month or part of it:	14.0%	R 877.30	15.22%	R 973.80	11.00%	R 1 080.92	11.00%	R 769.56
	2.4.4 Energy charge c/kWh								
R 1.3826	Energy in c/kWh < 1,000 units	14.0%	R 1.4820	7.19%	R 1.6500	11.34%	R 1.8300	10.91%	R 1.3000
R 0.8136	Energy in c/kWh > 1,000 units	14.0%	R 0.9348	14.90%	R 1.0400	11.25%	R 1.1500	10.58%	R 0.8200
	<b>2.5 BULK CONSUMERS</b>								
	2.5.1 Agricultural customers								
	2.5.1.1 Time of use customers								
	2.5.1.1.1 < 1 MVA High tension								
R 4 330.04	Basic charge per month or part of it	14.0%	R 5 202.44	20.15%	R 5 774.70	11.00%	R 6 409.92	11.00%	R 4 563.54
R 111.77	Demand charge R/KVA	14.0%	R 117.73	5.33%	R 130.68	11.00%	R 145.05	11.00%	R 103.27
	Energy charge c/kWh								
	In season								
R 1.9615	Peak time	14.0%	R 2.3256	18.56%	R 2.5800	10.94%	R 2.8600	10.85%	R 2.0400
R 0.5668	Standard	14.0%	R 0.6384	12.63%	R 0.7100	11.22%	R 0.7900	11.27%	R 0.5600
R 0.3453	Off- peak time	14.0%	R 0.3990	15.55%	R 0.4400	10.28%	R 0.4900	11.36%	R 0.3500
	Out of season								
R 0.6163	Peak time	14.0%	R 0.7068	14.68%	R 0.7800	10.36%	R 0.8700	11.54%	R 0.6200
R 0.4049	Standard	14.0%	R 0.4560	12.62%	R 0.5100	11.84%	R 0.5700	11.76%	R 0.4000
R 0.3250	Off- peak time	14.0%	R 0.3876	19.26%	R 0.4300	10.94%	R 0.4800	11.63%	R 0.3400
	2.5.1.1.2 Low tension								
R 3 631.68	Basic charge per month or part of it	14.0%	R 3 334.53	-8.18%	R 3 701.33	11.00%	R 4 108.48	11.00%	R 2 925.03
R 103.33	Demand charge R/KVA	14.0%	R 96.14	-6.96%	R 106.71	11.00%	R 118.45	11.00%	R 84.33
	Energy charge c/kWh								
	In season								
R 1.8283	Peak time	14.0%	R 2.4396	33.44%	R 2.7100	11.08%	R 3.0100	11.07%	R 2.1400
R 0.4819	Standard	14.0%	R 0.6726	39.57%	R 0.7500	11.51%	R 0.8300	10.67%	R 0.5900
R 0.2957	Off- peak time	14.0%	R 0.4218	42.64%	R 0.4700	11.43%	R 0.5200	10.64%	R 0.3700
	Out of season								
R 0.5763	Peak time	14.0%	R 0.7410	28.58%	R 0.8200	10.66%	R 0.9100	10.98%	R 0.6500
R 0.3456	Standard	14.0%	R 0.4788	38.54%	R 0.5300	10.69%	R 0.5900	11.32%	R 0.4200
R 0.3052	Off- peak time	14.0%	R 0.3990	30.73%	R 0.4400	10.28%	R 0.4900	11.36%	R 0.3500

## ANNEXURE 2 - RATES AND TARIFFS 2012 - 2013

### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	2.5.1.2 <i>Normal</i>								
	2.5.1.2.1 <i>&lt; 1 MVA High tension</i>								
R 4 330.04	Basic charge per month or part of it	14.0%	R 6 120.51	41.35%	R 6 793.77	11.00%	R 7 541.08	11.00%	R 5 368.87
R 111.77	Demand charge R/KVA	14.0%	R 200.36	79.26%	R 222.39	11.00%	R 246.85	11.00%	R 175.75
R 0.5668	Energy charge c/kWh	14.0%	R 0.5130	-9.49%	R 0.5700	11.11%	R 0.6300	10.53%	R 0.4500
	2.5.1.2.2 <i>Low tension</i>								
R 3 631.68	Basic charge per month or part of it	14.0%	R 2 932.50	-19.25%	R 3 255.08	11.00%	R 3 613.14	11.00%	R 2 572.37
R 143.62	Demand charge R/KVA	14.0%	R 169.38	17.94%	R 188.01	11.00%	R 208.69	11.00%	R 148.58
R 0.4819	Energy charge c/kWh	14.0%	R 0.5700	18.28%	R 0.6300	10.53%	R 0.7000	11.11%	R 0.5000
	2.5.2 <i>Urban customers</i>								
	2.5.2.1 <i>Time of use customers</i>								
	2.5.2.1.1 <i>&gt; 1 MVA High tension</i>								
R 9 949.90	Basic charge per month or part of it	14.0%	R 10 891.39	9.46%	R 12 089.44	11.00%	R 13 419.28	11.00%	R 9 553.85
R 69.11	Demand charge R/KVA	14.0%	R 69.81	1.02%	R 77.49	11.00%	R 86.01	10.99%	R 61.24
	Energy charge c/kWh								
	In season								
R 2.7154	Peak time	14.0%	R 2.9868	9.99%	R 3.3200	11.16%	R 3.6900	11.14%	R 2.6200
R 0.7126	Standard	14.0%	R 0.8208	15.18%	R 0.9100	10.87%	R 1.0100	10.99%	R 0.7200
R 0.4797	Off- peak time	14.0%	R 0.5472	14.07%	R 0.6100	11.48%	R 0.6800	11.48%	R 0.4800
	Out of season								
R 0.8438	Peak time	14.0%	R 0.9918	17.54%	R 1.1000	10.91%	R 1.2200	10.91%	R 0.8700
R 0.5063	Standard	14.0%	R 0.5928	17.08%	R 0.6600	11.34%	R 0.7300	10.61%	R 0.5200
R 0.4390	Off- peak time	14.0%	R 0.4902	11.66%	R 0.5400	10.16%	R 0.6000	11.11%	R 0.4300
	2.5.2.1.2 <i>&lt; 1 MVA High tension</i>								
R 7 539.99	Basic charge per month or part of it	14.0%	R 6 520.20	-13.53%	R 7 237.42	11.00%	R 8 033.54	11.00%	R 5 719.47
R 89.65	Demand charge R/KVA	14.0%	R 77.69	-13.34%	R 86.24	11.00%	R 95.73	11.00%	R 68.15
	Energy charge c/kWh								
	In season								
R 2.7940	Peak time	14.0%	R 3.0210	8.12%	R 3.3500	10.89%	R 3.7200	11.04%	R 2.6500
R 0.7306	Standard	14.0%	R 0.9348	27.95%	R 1.0400	11.25%	R 1.1500	10.58%	R 0.8200
R 0.4408	Off- peak time	14.0%	R 0.5472	24.14%	R 0.6100	11.48%	R 0.6800	11.48%	R 0.4800
	Out of season								
R 0.8682	Peak time	14.0%	R 1.0716	23.43%	R 1.1900	11.05%	R 1.3200	10.92%	R 0.9400
R 0.5192	Standard	14.0%	R 0.6726	29.55%	R 0.7500	11.51%	R 0.8300	10.67%	R 0.5900
R 0.4512	Off- peak time	14.0%	R 0.5244	16.22%	R 0.5800	10.60%	R 0.6400	10.34%	R 0.4600
	2.5.2.1.3 <i>Low tension</i>								
R 6 186.40	Basic charge per month or part of it	14.0%	R 6 020.20	-2.69%	R 6 682.43	11.00%	R 7 417.50	11.00%	R 5 280.88
R 90.65	Demand charge R/KVA	14.0%	R 95.48	5.32%	R 105.98	11.00%	R 117.64	11.00%	R 83.75
	Energy charge c/kWh								
	In season								
R 2.9773	Peak time	14.0%	R 3.1692	6.45%	R 3.5200	11.07%	R 3.9100	11.08%	R 2.7800
R 0.7831	Standard	14.0%	R 0.9234	17.92%	R 1.0200	10.46%	R 1.1300	10.78%	R 0.8100
R 0.4715	Off- peak time	14.0%	R 0.5130	8.80%	R 0.5700	11.11%	R 0.6300	10.53%	R 0.4500
	Out of season								
R 0.9231	Peak time	14.0%	R 1.0830	17.32%	R 1.2000	10.80%	R 1.3300	10.83%	R 0.9500
R 0.5554	Standard	14.0%	R 0.6954	25.21%	R 0.7700	10.73%	R 0.8500	10.39%	R 0.6100
R 0.4791	Off- peak time	14.0%	R 0.5358	11.83%	R 0.5900	10.12%	R 0.6500	10.17%	R 0.4700
	2.5.2.2 <i>Normal</i>								
	2.5.2.2.1 <i>&gt; 1 MVA High tension</i>								
R 9 949.90	Basic charge per month or part of it	14.0%	R 9 088.17	-8.66%	R 10 087.87	11.00%	R 11 197.54	11.00%	R 7 972.08
R 69.11	Demand charge R/KVA	14.0%	R 90.47	30.91%	R 100.42	11.00%	R 111.47	11.00%	R 79.36
R 0.7126	Energy charge c/kWh	14.0%	R 0.7752	8.78%	R 0.8600	10.94%	R 0.9500	10.47%	R 0.6800
	2.5.2.2.2 <i>&lt; 1 MVA High tension</i>								
R 7 164.71	Basic charge per month or part of it	14.0%	R 7 401.30	3.30%	R 8 215.44	11.00%	R 9 119.14	11.00%	R 6 492.37
R 85.18	Demand charge R/KVA	14.0%	R 96.12	12.85%	R 106.70	11.00%	R 118.44	11.00%	R 84.32
R 0.6960	Energy charge c/kWh	14.0%	R 0.7638	9.74%	R 0.8500	11.29%	R 0.9400	10.59%	R 0.6700
	2.5.2.2.3 <i>Low tension</i>								
R 5 761.83	Basic charge per month or part of it	14.0%	R 6 020.20	4.48%	R 6 682.43	11.00%	R 7 417.50	11.00%	R 5 280.88
R 84.44	Demand charge R/KVA	14.0%	R 92.40	9.42%	R 102.56	11.00%	R 113.84	11.00%	R 81.05
R 0.7314	Energy charge c/kWh	14.0%	R 0.8208	12.22%	R 0.9100	10.87%	R 1.0100	10.99%	R 0.7200
	2.6 <i>Sport customers</i>								
R 0.00	Basic charge per month or part of it								
R 1.1507	Energy charge c/kWh	14.0%	R 1.2882	11.95%	R 1.4300	11.01%	R 1.5900	11.19%	R 1.1300
	2.7 <i>Streetlights</i>								
R 0.00	Basic charge per month or part of it								
R 0.8994	Energy charge c/kWh	0.0%	R 1.1628	29.29%	R 1.2900	10.94%	R 1.4300	10.85%	R 1.1628

## ANNEXURE 2 - RATES AND TARIFFS 2012 - 2013

### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>3. Refuse Service Tariffs</b> (All Areas, excluding Op-die-Berg in respect of residential sites)								
	<b>3.1. Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.</b>								
	<b>3.2. Tariff per number of collections. 2 refuse bags (unit) per collection</b>								
R 153.43	<b>3.2.1</b> 1 Collection per week (more or less 2 refuse bags)	14.0%	<b>R 159.76</b>	4.13%	R 166.02	3.92%	R 172.66	4.00%	R 140.14
R 276.17	<b>3.2.2</b> 2 Collections per week (more or less 2 refuse bags per collection)	14.0%	<b>R 287.54</b>	4.12%	R 298.82	3.92%	R 310.77	4.00%	R 252.23
R 398.91	<b>3.2.3</b> 3 Collections per week (more or less 2 refuse bags per collection)	14.0%	<b>R 415.35</b>	4.12%	R 431.63	3.92%	R 448.90	4.00%	R 364.34
R 122.74	<b>3.2.4</b> Additional units per collection	14.0%	<b>R 127.81</b>	4.13%	R 132.81	3.91%	R 138.12	4.00%	R 112.11
R 107.67	<b>3.2.5</b> Informal settlements without an account (Flat rate)	0.0%	<b>R 112.11</b>		R 116.50	3.92%	R 121.16	4.00%	R 112.11
	<b>3.2.6</b> Departmental tariffs:								
R 20.18	3.2.6.1 Dennebos	0.0%	<b>R 21.01</b>	4.11%	R 21.83	3.90%	R 22.70	4.00%	R 21.01
R 76.72	3.2.6.2 All other	0.0%	<b>R 79.88</b>	4.12%	R 83.01	3.92%	R 86.33	4.00%	R 79.88
	<b>3.2.7 Exceptions:</b>								
R 153.43	3.2.7.1 Op-die-Berg residential sites 1 Collection per week (more or less 2 refuse bags)	14.0%	<b>R 159.76</b>	4.13%	R 166.02	3.92%	R 172.66	4.00%	R 140.14
	<b>4. Sewerage Service Tariffs</b>								
	<b>4.1. Septic Tank systems</b> (All Areas, excluding rural area in respect of availability charge)								
	<b>4.1.1. Service Availability charge per month or part of it:</b>								
R 22.86	4.1.1.1 Per site with improvements	14.0%	<b>R 23.80</b>	4.11%	R 24.74	3.95%	R 25.73	4.00%	R 20.88
	<b>4.1.2. Suction charge:</b>								
R 34.00	4.1.2.1 Urban areas charge per occasion	14.0%	<b>R 35.00</b>	2.94%	R 37.00	5.71%	R 38.48	4.00%	R 30.70
	<b>4.1.2.2 Rural areas:</b>								
R 583.00	4.1.2.2.1 Charge per occasion	14.0%	<b>R 607.00</b>	4.12%	R 631.00	3.95%	R 656.24	4.00%	R 532.46
R 41.00	4.1.2.2.2 Charge per kilometre	14.0%	<b>R 43.00</b>	4.88%	R 44.00	2.33%	R 45.76	4.00%	R 37.72
	<b>4.2. Waterborne Sewerage systems</b> (All Areas connected to the main sewerage system) (Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection will be applicable on every point of service)								
	<b>4.2.1. Service Availability charge per month or part of it:</b>								
R 29.82	4.2.1.1 Unimproved sites	14.0%	<b>R 31.05</b>	4.12%	R 32.27	3.93%	R 33.56	4.00%	R 27.24
R 143.30	4.2.1.2 Water connection size: 0 - 25 mm	14.0%	<b>R 149.20</b>	4.12%	R 155.05	3.92%	R 161.25	4.00%	R 130.88
R 557.65	4.2.1.3 Water connection size: 26 - 50 mm	14.0%	<b>R 580.62</b>	4.12%	R 603.39	3.92%	R 627.53	4.00%	R 509.32
R 1 427.86	4.2.1.4 Water connection size: 51 - 80 mm	14.0%	<b>R 1 486.69</b>	4.12%	R 1 544.96	3.92%	R 1 606.76	4.00%	R 1 304.11
R 2 230.81	4.2.1.5 Water connection size: 81 - 100 mm	14.0%	<b>R 2 322.72</b>	4.12%	R 2 413.77	3.92%	R 2 510.32	4.00%	R 2 037.47
R 5 017.79	4.2.1.6 Water connection size: 101 - 150 mm	14.0%	<b>R 5 224.52</b>	4.12%	R 5 429.32	3.92%	R 5 646.49	4.00%	R 4 582.91
	<b>4.2.2. Exceptions:</b>								
R 23 082.06	4.2.2.1 Obiqua Prison - Tulbagh	14.0%	<b>R 24 033.04</b>	4.12%	R 24 975.13	3.92%	R 25 974.14	4.00%	R 21 081.61
R 143.30	4.2.2.2 Schools - Op-die-Berg	14.0%	<b>R 149.20</b>	4.12%	R 155.05	3.92%	R 161.25	4.00%	R 130.88
R 143.30	4.2.2.3 Other sites - Op-die-Berg	14.0%	<b>R 149.20</b>	4.12%	R 155.05	3.92%	R 161.25	4.00%	R 130.88
R 51.63	4.2.2.4 Departmental tariff	0.0%	<b>R 53.76</b>	4.13%	R 55.87	3.92%	R 58.10	4.00%	R 53.76
Tariff increase by 9.32%	4.2.2.5 Special Contracts, for example Del monte as per Informal settlements without an account (Flat rate)	14.0%	<b>Tariff increase by 9.32%</b>		Tariff increase by 9.32%	9.32%	Tariff increase by 9.32%	9.32%	Tariff increase by 9.32%
R 94.87	4.2.2.6	0.0%	<b>R 98.78</b>	4.12%	R 102.65	3.92%	R 106.76	4.00%	R 98.78
	<b>5. Water service Tariffs</b>								
	<b>5.1. Conventional Meters</b> (All Areas)								
	<b>5.1.1. Service Availability charge per month or part of it:</b>								
R 79.28	5.1.1.1 Unimproved sites	14.0%	<b>R 82.55</b>	4.12%	R 85.79	3.92%	R 89.22	4.00%	R 72.41
R 70.44	5.1.1.2 Water connection size: 0 - 25 mm	14.0%	<b>R 73.35</b>	4.13%	R 76.22	3.91%	R 79.27	4.00%	R 64.34
R 785.44	5.1.1.3 Water connection size: 26 - 50 mm	14.0%	<b>R 817.80</b>	4.12%	R 849.86	3.92%	R 883.85	4.00%	R 717.37
R 2 004.07	5.1.1.4 Water connection size: 51 - 80 mm	14.0%	<b>R 2 086.64</b>	4.12%	R 2 168.44	3.92%	R 2 255.18	4.00%	R 1 830.39
R 3 131.17	5.1.1.5 Water connection size: 81 - 100 mm	14.0%	<b>R 3 260.17</b>	4.12%	R 3 387.97	3.92%	R 3 523.49	4.00%	R 2 859.80
R 7 044.24	5.1.1.6 Water connection size: 101 - 150 mm	14.0%	<b>R 7 334.46</b>	4.12%	R 7 621.97	3.92%	R 7 926.85	4.00%	R 6 433.74
R 151 202.19	5.1.1.7 Clients with a consumption of more than 20,000 kl	14.0%	<b>R 157 431.72</b>	4.12%	R 163 603.04	3.92%	R 170 147.16	4.00%	R 138 098.00
R 172.45	5.1.1.8 Un-metered connections	14.0%	<b>R 179.55</b>	4.12%	R 186.58	3.92%	R 194.04	4.00%	R 157.50
	<b>5.1.2 Consumption per kiloliter</b>								
	<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
R 3.53	0-6 kl	14.0%	<b>R 3.68</b>	4.25%	R 3.83	4.08%	R 3.98	4.00%	R 3.23
R 5.95	7-30 kl	14.0%	<b>R 6.20</b>	4.20%	R 6.44	3.87%	R 6.70	4.00%	R 5.44
R 5.48	31-60 kl	14.0%	<b>R 5.71</b>	4.20%	R 5.94	4.03%	R 6.18	4.00%	R 5.01
R 5.14	61-300 kl	14.0%	<b>R 5.36</b>	4.28%	R 5.56	3.73%	R 5.78	4.00%	R 4.70
R 27.95	Above 300 kl	14.0%	<b>R 29.10</b>	4.11%	R 30.24	3.92%	R 31.45	4.00%	R 25.53
	<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 7.28	0-300 kl	14.0%	<b>R 7.58</b>	4.12%	R 7.88	3.96%	R 8.20	4.00%	R 6.65
R 6.12	301-1000 kl	14.0%	<b>R 6.37</b>	4.08%	R 6.62	3.92%	R 6.88	4.00%	R 5.59
R 5.48	1001-8000 kl	14.0%	<b>R 5.71</b>	4.20%	R 5.94	4.03%	R 6.18	4.00%	R 5.01
R 5.14	Above 8000 kl	14.0%	<b>R 5.36</b>	4.28%	R 5.56	3.73%	R 5.78	4.00%	R 4.70
	<b>5.1.2.3 Block C (Aimed at larger industrial clients)</b>								
R 1.47	Consumption above 20,000 kl per month	14.0%	<b>R 1.53</b>	4.08%	R 1.58	3.27%	R 1.64	4.00%	R 1.34
	<b>5.1.2.4 Block D (Internal)</b>								
R 1.61	Departmental consumption	14.0%	<b>R 1.68</b>	4.35%	R 1.74	3.57%	R 1.81	4.00%	R 1.47

## ANNEXURE 2 - RATES AND TARIFFS 2012 - 2013

### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>5.2. Prepaid Meters (All Areas)</b>								
	<b>5.2.1. Water connection on site (Consumption per kiloliter)</b>								
R 3.53	0-6 kl	14.0%	<b>R 3.68</b>	4.25%	R 3.83	4.08%	R 3.98	4.00%	R 3.23
R 5.62	Bo 6 kl	14.0%	<b>R 5.85</b>	4.09%	R 6.08	3.93%	R 6.32	4.00%	R 5.13
R 559.00	<b>5.3. "Leiwater beurte" (In Urban areas per mor</b>	14.0%	<b>R 593.00</b>	6.08%	R 629.00	6.07%	R 654.16	4.00%	R 693.00
R 58.95	<b>Informal settlements without an account</b>	0.0%	<b>R 61.38</b>	4.12%	R 63.79	3.93%	R 66.34	4.00%	R 61.38
	<b>(Flat rate)</b>								
	<b>6. Other tariffs and charges</b>								
	<b>6.1. CORPORATE SERVICES</b>								
R 356.00	6.1.1 Erection of banners ( per application)	14.0%	<b>R 388.00</b>	8.99%	R 423.00	9.02%	R 448.38	6.00%	R 340.35
R 273.00	6.1.2 Erection of placards (deposit)	14.0%	<b>R 298.00</b>	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40
R 555.00	6.1.3 Cancellation of purchase agreement (Admin fee)	14.0%	<b>R 605.00</b>	9.01%	R 659.00	8.93%	R 698.54	6.00%	R 530.70
	6.1.4 Agenda and minutes of Council meetings						R 0.00		
R 93.00	001-400 g	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
R 104.00	401-500 g	14.0%	<b>R 113.00</b>	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
R 120.00	501-600 g	14.0%	<b>R 131.00</b>	9.17%	R 143.00	9.16%	R 151.58	6.00%	R 114.91
R 129.00	601-700 g	14.0%	<b>R 141.00</b>	9.30%	R 154.00	9.22%	R 163.24	6.00%	R 123.68
R 161.00	701+ g	14.0%	<b>R 175.00</b>	8.70%	R 191.00	9.14%	R 202.46	6.00%	R 153.51
	6.1.5 Serving of summonses / warrants	14.0%							
R 247.00	6.1.6 Translation service (Per hour or part of it)	14.0%	<b>R 269.00</b>	8.91%	R 293.00	8.92%	R 310.58	6.00%	R 235.96
	6.1.7 Access to information	14.0%							
R 68.00	6.1.7.1 Fee payable when information is requested	14.0%	<b>R 74.00</b>	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	6.1.7.2 Reproduction fees:	14.0%							
R 1.20	Photocopies (A4 or part of it) per page	14.0%	<b>R 1.31</b>	9.17%	R 1.43	9.16%	R 1.52	6.00%	R 1.15
R 0.84	Print outs per copy	14.0%	<b>R 0.92</b>	9.52%	R 1.00	8.70%	R 1.06	6.00%	R 0.81
R 10.22	Information on a stiffy	14.0%	<b>R 11.14</b>	9.00%	R 12.14	8.98%	R 12.87	6.00%	R 9.77
R 76.00	Information on a CD	14.0%	<b>R 83.00</b>	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
	Transcription of visual image (A4 page) per page	14.0%	<b>R 47.00</b>	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 43.00	Copy of a visual image (A4 page) per page	14.0%	<b>R 121.00</b>	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 111.00	Transcription of an audio record (A4 page) per	14.0%							
R 26.00	page	14.0%	<b>R 28.00</b>	7.69%	R 31.00	10.71%	R 32.86	6.00%	R 24.56
R 32.00	Copy of audio record	14.0%	<b>R 35.00</b>	9.38%	R 38.00	8.57%	R 40.28	6.00%	R 30.70
	6.1.7.3 Investigation fee								
R 29.00	To search for record and to prepare it for release	14.0%	<b>R 32.00</b>	10.34%	R 35.00	9.38%	R 37.10	6.00%	R 28.07
	-- per hour, first hour excluded								
	6.1.7.4 Postage								
Actual cost	If record should be posted to applicant	14.0%							
	<b>6.2. COMMUNITY SERVICES</b>								
	<b>6.2.1 Libraries</b>								
	6.2.1.1 Hall rental (per session or part thereof)								
	<b>NOTE:</b> a session is from								
R 84.00	08:00 - 13:00	14.0%	<b>R 92.00</b>	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
R 93.00	13:00 - 18:00	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
R 104.00	18:00 - 00:00	14.0%	<b>R 113.00</b>	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
	<b>NB:</b> The amenities are available without charge								
	to youth-, service-,charity-community-,sport-,								
	educational-, and governmental institutions, as								
	well as for meetings of local political parties								
R 224.00	6.2.1.2 Kitchen rental (per session or part thereof)	14.0%	<b>R 244.00</b>		R 266.00	9.02%	R 281.96	6.00%	R 214.04
R 100.00	Deposit for kitchen rental	Exempt	<b>R 109.00</b>		R 119.00	9.17%	R 126.14	6.00%	
	<b>6.2.2 Traffic Services</b>								
	<b>6.2.2.1 Assistance: Escorting and Traffic assistance</b>								
	(Section 111 (3) (C) of the Road Traffic Act								
	1989, Act 29 of 1989, in conjunction with Section								
	22 of the Standard Regulation Re: Roads,								
	Provincial Notice 562 of October 1987.								
	6.2.2.1.1 Profit Organisations:								
	(per gathering/march)								
R 359.00	(a) First hour per law enforcement officer	14.0%	<b>R 391.00</b>	8.91%	R 426.00	8.95%	R 451.56	6.00%	R 342.98
	(normal working hours)								
R 129.00	(b) Subsequent hourly tariff within normal	14.0%	<b>R 141.00</b>	9.30%	R 154.00	9.22%	R 163.24	6.00%	R 123.68
	working hours								
R 451.00	(c) First hour per law enforcement officer ( after	14.0%	<b>R 492.00</b>	9.09%	R 536.00	8.94%	R 568.16	6.00%	R 431.58
	hours & weekends)								
R 179.00	(d) Subsequent hourly tariff after hours &	14.0%	<b>R 195.00</b>	8.94%	R 213.00	9.23%	R 225.78	6.00%	R 171.05
	weekends								
R 111.00	(e) Per vehicle (less than 15 km)	14.0%	<b>R 121.00</b>	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 5.13	(f) Per kilometre tariff thereafter	14.0%	<b>R 5.59</b>	8.97%	R 6.09	8.94%	R 6.46	6.00%	R 4.90
R 111.00	(g) Hiring of road signs and equipment	14.0%	<b>R 121.00</b>	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 464.00	(h) Mega phone per day	14.0%	<b>R 500.00</b>	7.76%	R 2 045.00	309.00%	R 2 167.70	6.00%	R 438.60
	6.2.2.1.2 Non-Profit Organisations:								
	(per gathering/march)								
R 129.00	(a) First hour per law enforcement officer	14.0%	<b>R 141.00</b>	9.30%	R 154.00	9.22%	R 163.24	6.00%	R 123.68
	(normal working hours)								
R 68.00	(b) Subsequent hourly tariff within normal	14.0%	<b>R 74.00</b>	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	working hours								
R 171.00	(c) First hour per law enforcement officer ( after	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	hours & weekends)								
R 104.00	(d) Subsequent hourly tariff after hours &	14.0%	<b>R 113.00</b>	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
	weekends								
R 68.00	(e) Per vehicle (less than 15 km)	14.0%	<b>R 74.00</b>	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
R 5.13	(f) Per kilometre tariff thereafter	14.0%	<b>R 5.59</b>	8.97%	R 6.09	8.94%	R 6.46	6.00%	R 4.90
R 51.00	(g) Hiring of road signs and equipment	14.0%	<b>R 56.00</b>	9.80%	R 61.00	8.93%	R 64.66	6.00%	R 49.12
R 233.00	(h) Mega phone per day	14.0%	<b>R 250.00</b>	7.30%	R 1 027.00	310.80%	R 1 088.62	6.00%	R 219.30



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Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>6.2.2.2 Dog Tax Tariffs</b>								
R 150.00	6.2.2.2.1 Male dog: per year or part thereof	14.0%	<b>R 150.00</b>		R 150.00	0.00%	R 159.00	6.00%	R 131.58
R 300.00	6.2.2.2.2 Bitch: per year or part thereof	14.0%	<b>R 300.00</b>		R 300.00	0.00%	R 318.00	6.00%	R 263.16
R 75.00	6.2.2.2.3 Sterilised/castrated ( proof)	14.0%	<b>R 75.00</b>		R 75.00	0.00%	R 79.50	6.00%	R 65.79
Free	6.2.2.2.4 Euthanasia	14.0%							
50% of charges	6.2.2.2.5 Sterilisation/castration	14.0%							
	<b>6.2.3 Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982)								
	No accounts will be render to informal areas								
	6.2.3.1 Call-outs (per call)								
R 326.00	(a) Medium Pump	14.0%	<b>R 355.00</b>	8.90%	R 387.00	9.01%	R 410.22	6.00%	R 311.40
R 137.00	(b) Small Pump	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
R 93.00	(c) Service vehicle	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
R 137.00	(d) Subsequent hourly tariff	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
	6.2.3.2 Water costs								
R 155.00	Pump rate per hour	14.0%	<b>R 169.00</b>	9.03%	R 184.00	8.88%	R 195.04	6.00%	R 148.25
	6.2.3.3 Personnel								
	Officers:								
R 133.00	Fire Brigade Officer (p/p per hour of part thereof)	14.0%	<b>R 146.00</b>	9.77%	R 161.00	10.27%	R 170.66	6.00%	R 128.07
R 104.00	Fire Brigade Reservist (p/p per hour of part thereof)	14.0%	<b>R 113.00</b>	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
R 88.00	Temporary emergency personnel	14.0%	<b>R 110.00</b>	25.00%	R 97.00	-11.82%	R 102.82	6.00%	R 96.49
	6.2.3.4 Other								
R 137.00	(a) Fire extinguisher	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
R 76.00	(b) Foam (per litre)	14.0%	<b>R 83.00</b>	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 111.00	(c) Breathing (per officer)	14.0%	<b>R 121.00</b>	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 30.00	(d) Other equipment	14.0%	<b>R 38.00</b>	26.67%	R 33.00	-13.16%	R 34.98	6.00%	R 33.33
R 187.00	(e) Consumables	14.0%	<b>R 204.00</b>	9.09%	R 222.00	8.82%	R 235.32	6.00%	R 178.95
	6.2.3.5 Administrative costs (per incident)	14.0%							
R 1 000.00	<b>6.2.4 Filling of swimming pools</b> (per pool)	14.0%	<b>R 1 090.00</b>	9.00%	R 1 188.00	8.99%	R 1 259.28	6.00%	R 956.14
	<b>6.2.5 Permits</b> (per permit)								
R 100.00	(a) Gas	14.0%	<b>R 109.00</b>	9.00%	R 119.00	9.17%	R 126.14	6.00%	R 95.61
R 100.00	(b) Liquid Fuel	14.0%	<b>R 109.00</b>	9.00%	R 119.00	9.17%	R 126.14	6.00%	R 95.61
	(c) Tanks with hazardous contents (HAZCHEM)	14.0%	<b>R 109.00</b>	9.00%	R 119.00	9.17%	R 126.14	6.00%	R 95.61
R 100.00	(d) Spray-paint rooms	14.0%	<b>R 109.00</b>	9.00%	R 119.00	9.17%	R 126.14	6.00%	R 95.61
	<b>6.2.6 Refuse tariffs moved to Civil Services</b>								
	<b>6.2.7 Licensing and Regulating: Hiring and Sundry</b>								
R 460.00	6.2.7.1 Vendor stalls (uncovered)	14.0%	<b>R 501.00</b>	8.91%	R 546.00	8.98%	R 578.76	6.00%	R 439.47
R 742.00	6.2.7.2 Vendor stalls -- under cover (per annum)	14.0%	<b>R 809.00</b>	9.03%	R 882.00	9.02%	R 934.92	6.00%	R 709.65
	6.2.7.3 Clean-up of premises (cost recoverable from owner)	14.0%							
	<b>6.2.8 Holiday Resorts</b>								
R 450.00	Deposit for hiring C & D types Chalets at Pine Forest (Dennebos)	Exempt	<b>R 491.00</b>	9.11%	R 535.00	8.96%	R 567.10	6.00%	R 491.00
R 350.00	Deposit for hiring of other	Exempt	<b>R 382.00</b>	9.14%	R 416.00	8.90%	R 440.96	6.00%	R 382.00
	<b>6.2.8.1 Pine Forest (Dennebos)</b>								
25.00%	6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)	14.0%	<b>25.00%</b>	0.00%	25.00%	0.00%	25.00%	0.00%	25.00%
	<b>6.2.8.1.2 Camping ( per stand per night )</b>								
R 254.00	High season	14.0%	<b>R 270.00</b>	6.30%	R 315.00	16.67%	R 333.90	6.00%	R 236.84
R 166.00	In season	14.0%	<b>R 176.00</b>	6.02%	R 206.00	17.05%	R 218.36	6.00%	R 154.39
R 101.00	Out of season	14.0%	<b>R 108.00</b>	6.93%	R 122.00	12.96%	R 129.32	6.00%	R 94.74
R 356.00	Deposit	Exempt	<b>R 378.00</b>	6.18%	R 431.00	14.02%	R 456.86	6.00%	R 378.00
	<b>6.2.8.1.3 Annual Booking Fee</b>								
R 8 263.60	A-type - caravan premises	14.0%	<b>R 9 090.00</b>	10.00%	R 9 285.60	2.15%	R 10 214.16	10.00%	R 7 973.68
R 6 497.00	B-type - caravan premises	14.0%	<b>R 7 147.00</b>	10.00%	R 7 300.00	2.14%	R 8 030.00	10.00%	R 6 269.30
R 6 044.40	C-type - caravan premises	14.0%	<b>R 6 649.00</b>	10.00%	R 6 789.00	2.11%	R 7 467.90	10.00%	R 5 832.46
R 8 263.60	Log Cabins	14.0%	<b>R 9 090.00</b>	10.00%	R 9 285.60	2.15%	R 10 214.16	10.00%	R 7 973.68
R 6 343.70	A-type - Lost City	14.0%	<b>R 6 979.00</b>	10.01%	R 7 128.45	2.14%	R 7 841.30	10.00%	R 6 121.93
R 5 321.70	B-type - Lost City	14.0%	<b>R 5 854.00</b>	10.00%	R 5 978.70	2.13%	R 6 576.57	10.00%	R 5 135.09
Scrap tariff	Deposit	Exempt							
	<b>6.2.8.1.4 Chalets (per unit per night)</b>								
	<b>6.2.8.1.4.1 A - Type</b>								
R 356.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 378.00</b>	6.18%	R 400.00	5.82%	R 424.00	6.00%	R 331.58
R 317.00	In season	14.0%	<b>R 337.00</b>	6.31%	R 356.00	5.64%	R 377.36	6.00%	R 295.61
R 260.00	Out of season	14.0%	<b>R 276.00</b>	6.15%	R 293.00	6.16%	R 310.58	6.00%	R 242.11
	<b>6.2.8.1.4.2 B - Type</b>								
R 581.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 616.00</b>	6.02%	R 653.00	6.01%	R 692.18	6.00%	R 540.35
R 471.00	In season	14.0%	<b>R 500.00</b>	6.16%	R 529.00	5.80%	R 560.74	6.00%	R 438.60
R 366.00	Out of season	14.0%	<b>R 388.00</b>	6.01%	R 411.00	5.93%	R 435.66	6.00%	R 340.35
	<b>6.2.8.1.4.3 C - Type</b>								
R 832.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 882.00</b>	6.01%	R 935.00	6.01%	R 991.10	6.00%	R 773.68
R 794.00	In season	14.0%	<b>R 842.00</b>	6.05%	R 893.00	6.06%	R 946.58	6.00%	R 738.60
R 438.00	Out of season	14.0%	<b>R 465.00</b>	6.16%	R 492.00	5.81%	R 521.52	6.00%	R 407.89
	<b>6.2.8.1.4.4 D - Type</b>								
R 752.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 798.00</b>	6.12%	R 845.00	5.89%	R 895.70	6.00%	R 700.00
R 631.00	In season	14.0%	<b>R 669.00</b>	6.02%	R 709.00	5.98%	R 751.54	6.00%	R 586.84
R 400.00	Out of season	14.0%	<b>R 424.00</b>	6.00%	R 449.00	5.90%	R 475.94	6.00%	R 371.93
	<b>6.2.8.1.4.5 E - Type</b>								
R 547.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 580.00</b>	6.03%	R 615.00	6.03%	R 651.90	6.00%	R 508.77
R 506.00	In season	14.0%	<b>R 537.00</b>	6.13%	R 568.00	5.77%	R 602.08	6.00%	R 471.05
R 326.00	Out of season	14.0%	<b>R 346.00</b>	6.13%	R 367.00	6.07%	R 389.02	6.00%	R 303.51

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	<b>6.2.8.1.4.6 F - Type</b>								
R 356.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 378.00</b>	6.18%	R 400.00	5.82%	R 424.00	6.00%	R 331.58
R 317.00	In season	14.0%	<b>R 337.00</b>	6.31%	R 356.00	5.64%	R 377.36	6.00%	R 295.61
R 260.00	Out of season	14.0%	<b>R 276.00</b>	6.15%	R 293.00	6.16%	R 310.58	6.00%	R 242.11
	<b>6.2.8.1.4.7 G - Type</b>								
R 835.00	High season (24 December to 9 January & Easter weekend)	14.0%	<b>R 886.00</b>	6.11%	R 938.00	5.87%	R 994.28	6.00%	R 777.19
R 666.00	In season	14.0%	<b>R 706.00</b>	6.01%	R 748.00	5.95%	R 792.88	6.00%	R 619.30
R 438.00	Out of season	14.0%	<b>R 465.00</b>	6.16%	R 492.00	5.81%	R 521.52	6.00%	R 407.89
	<b>6.2.8.1.4.8</b> Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
	<b>6.2.8.1.5 Day Visitors - Entrance</b>								
R 58.00	Per person per day	14.0%	<b>R 62.00</b>	6.90%	R 66.00	6.45%	R 69.96	6.00%	R 54.39
R 55.00	Per vehicle per day	14.0%	<b>R 59.00</b>	7.27%	R 64.00	8.47%	R 67.84	6.00%	R 51.75
	<b>6.2.8.1.6 Sundry Tariffs</b>								
R 709.00	Conference Hall (deposit)	Exempt	<b>R 752.00</b>	6.06%	R 845.00	12.37%	R 895.70	6.00%	R 752.00
	Conference Hall hire: per session								
R 419.00	08:00 – 13:00	14.0%	<b>R 445.00</b>	6.21%	R 498.00	11.91%	R 527.88	6.00%	R 390.35
R 419.00	13:00 – 18:00	14.0%	<b>R 445.00</b>	6.21%	R 498.00	11.91%	R 527.88	6.00%	R 390.35
R 562.00	18:00 – 24:00	14.0%	<b>R 596.00</b>	6.05%	R 668.00	12.08%	R 708.08	6.00%	R 522.81
R 1 073.00	Conference Hall hire: per day	14.0%	<b>R 1 138.00</b>	6.06%	R 1 245.00	9.40%	R 1 319.70	6.00%	R 998.25
	Renting of Recreational Halls to sports clubs (local):								
R 293.00	Deposit	Exempt	<b>R 311.00</b>	6.14%	R 354.00	13.83%	R 375.24	6.00%	R 311.00
R 927.00	Annual tariff	14.0%	<b>R 983.00</b>	6.04%	R 1 081.00	9.97%	R 1 145.86	6.00%	R 862.28
R 67.00	Bedding hiring: per set per week (chalets)	14.0%	<b>R 72.00</b>	7.46%	R 80.00	11.11%	R 84.80	6.00%	R 63.16
	Entrance (Local Residents)								
R 137.00	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	14.0%	<b>R 146.00</b>	6.57%	R 168.00	15.07%	R 178.08	6.00%	R 128.07
	Local residence in Witzenberg annual tickets (per ticket)								
R 283.00	Adults	14.0%	<b>R 300.00</b>	6.01%	R 342.00	14.00%	R 362.52	6.00%	R 263.16
R 209.00	Children	14.0%	<b>R 222.00</b>	6.22%	R 253.00	13.96%	R 268.18	6.00%	R 194.74
R 196.00	Vehicles	14.0%	<b>R 208.00</b>	6.12%	R 234.00	12.50%	R 248.04	6.00%	R 182.46
R 50.00	Clip cards - Recreational facilities 5 clips per ticket	14.0%	<b>R 53.00</b>		R 60.00	13.21%	R 63.60	6.00%	R 46.49
R 40.00	Laundromat facilities								
	Per 8kg, excluding washing power	14.0%	<b>R 43.00</b>		R 48.00	11.63%	R 50.88	6.00%	R 37.72
	<b>6.2.8.2 Klipriver Park (Closed)</b>								
	<b>6.2.8.3 Discounts - Both Resorts</b>								
	The following discounts will be allowed on booking by:								
	Pensioners - less 50% during off-season and midweek periods out of peak season								
	Registered Caravan Clubs and Club members - less 10% in periods out of peak season								
	Midweek in- and off season - less 25%								
	Students accompanied by parents - less 12% on day visitor fee								
	<b>6.2.9 Swimming Pools</b>								
	All swimming pools in Witzenberg								
R 6.00	Entrance: Adults	14.0%	<b>R 6.60</b>	10.00%	R 7.30	10.61%	R 7.74	6.00%	R 5.79
R 1.00	Children (school-going)	14.0%	<b>R 1.10</b>	10.00%	R 1.20	9.09%	R 1.27	6.00%	R 0.96
R 120.00	Season tickets	14.0%	<b>R 128.00</b>	6.67%	R 146.00	14.06%	R 154.76	6.00%	R 112.28
R 110.00	Annual fee per School (Only for School activities)	14.0%	<b>R 117.00</b>	6.36%	R 131.00	11.97%	R 138.86	6.00%	R 102.63
R 500.00	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	14.0%	<b>R 530.00</b>		R 594.00	12.08%	R 629.64	6.00%	R 464.91
	<b>6.2.1 Sports grounds</b>								
	<b>6.2.10.1 All sports grounds in Witzenberg</b>								
R 47.00	School practices (per practice)	14.0%	<b>R 50.00</b>	6.38%	R 56.00	12.00%	R 59.36	6.00%	R 43.86
R 40.00	If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	<b>R 44.00</b>		R 48.50	10.23%	R 51.41	6.00%	R 38.60
R 95.00	School matches (per match)	14.0%	<b>R 104.00</b>	9.47%	R 113.00	8.65%	R 119.78	6.00%	R 91.23
R 95.00	Sports clubs (per practice)	14.0%	<b>R 104.00</b>	9.47%	R 113.00	8.65%	R 119.78	6.00%	R 91.23
R 70.00	If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	<b>R 77.00</b>		R 84.70	10.00%	R 89.78	6.00%	R 67.54
R 203.00	Sports clubs (per match)	14.0%	<b>R 221.00</b>	8.87%	R 241.00	9.05%	R 255.46	6.00%	R 193.86
R 221.00	Other events	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
R 596.00	Festivals and Carnivals (per day)	14.0%	<b>R 650.00</b>	9.06%	R 709.00	9.08%	R 751.54	6.00%	R 570.18
R 240.00	<b>6.2.10.2 Deposit per event</b>	Exempt	<b>R 262.00</b>	9.17%	R 286.00	9.16%	R 303.16	6.00%	R 262.00
	<b>6.2.11 Community Halls and Town Halls</b>								
	<b>6.2.11.1 Non-local and Outside Organisations</b>								
	<b>6.2.11.1.1 Tulbagh Community Hall</b>								
	Concerts, Theatre productions and Film Shows								
R 767.00	Non-local Associations	14.0%	<b>R 836.00</b>	9.00%	R 911.00	8.97%	R 965.66	6.00%	R 733.33
	Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 111.00	Non-local Associations (per session)	14.0%	<b>R 121.00</b>	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 938.00	Non-local Associations	14.0%	<b>R 1 022.00</b>	8.96%	R 1 114.00	9.00%	R 1 180.84	6.00%	R 896.49
R 767.00	Shows, Exhibitions and Auctions	14.0%	<b>R 836.00</b>	9.00%	R 911.00	8.97%	R 965.66	6.00%	R 733.33

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### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	Performances, Mannequin Parades, Cooking demo's and Debutant								
R 767.00	Non-local Associations	14.0%	<b>R 836.00</b>	9.00%	R 911.00	8.97%	R 965.66	6.00%	R 733.33
R 537.00	Deposit for all the above	14.0%	<b>R 585.00</b>	8.94%	R 638.00	9.06%	R 676.28	6.00%	R 513.16
R 68.00	Preparation of hall per hour	14.0%	<b>R 74.00</b>	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>6.2.11.1.2 Tulbagh Town Hall</b>								
	Concerts, Theatre productions and Film Shows								
R 869.00	Non-local Associations	14.0%	<b>R 947.00</b>	8.98%	R 1 032.00	8.98%	R 1 093.92	6.00%	R 830.70
R 927.00	Deposit for above	Exempt	<b>R 1 010.00</b>	8.95%	R 1 101.00	9.01%	R 1 167.06	6.00%	R 1 010.00
	<b>Local Organisations/Individuals</b>								
	<b>6.2.11.1.3 Town Hall - Ceres</b>								
	<b>Hall, stage and main toilets</b>								
R 221.00	Morning	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
R 221.00	Afternoon	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
R 273.00	Evening	14.0%	<b>R 298.00</b>	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40
	<b>Kitchen</b>								
R 145.00	Morning	14.0%	<b>R 158.00</b>	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 145.00	Afternoon	14.0%	<b>R 158.00</b>	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 187.00	Evening	14.0%	<b>R 204.00</b>	9.09%	R 222.00	8.82%	R 235.32	6.00%	R 178.95
	<b>Banqueting Hall: (only when not used in conjunction with kitchen) per session</b>								
R 137.00	Morning	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
R 137.00	Afternoon	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
R 155.00	Evening	14.0%	<b>R 169.00</b>	9.03%	R 184.00	8.88%	R 195.04	6.00%	R 148.25
	<b>Tariff 2: Public dances per session</b>								
R 537.00	Hall, stage and toilets	14.0%	<b>R 585.00</b>	8.94%	R 638.00	9.06%	R 676.28	6.00%	R 513.16
	<b>Tariff 3: Guarantee deposit</b>								
R 927.00	Per function	Exempt	<b>R 1 010.00</b>	8.95%	R 1 101.00	9.01%	R 1 167.06	6.00%	R 1 010.00
	<b>Tariff 4: equipment per occasion</b>								
R 23.00	Hiring of table cloths (each, per day)	14.0%	<b>R 25.00</b>	8.70%	R 27.00	8.00%	R 28.62	6.00%	R 21.93
R 13.00	Hiring of tables (each, per day)	14.0%	<b>R 14.00</b>	7.69%	R 15.00	7.14%	R 15.90	6.00%	R 12.28
R 12.00	Hiring of cutlery (per dozen, per day)	14.0%	<b>R 13.00</b>	8.33%	R 14.00	7.69%	R 14.84	6.00%	R 11.40
	<b>Tariff 5: reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Pianos per function</b>								
R 129.00	Piano organ	14.0%	<b>R 141.00</b>	9.30%	R 154.00	9.22%	R 163.24	6.00%	R 123.68
R 145.00	Grand piano	14.0%	<b>R 158.00</b>	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
	<b>Tariff 8: Rehearsals (per rehearsal)</b>								
	In respect of hall and stage only								
R 93.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
R 104.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	<b>R 113.00</b>	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 76.00	Levy	14.0%	<b>R 83.00</b>	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
	<b>Sound system for Town Hall (per occasion)</b>								
R 155.00		14.0%	<b>R 169.00</b>	9.03%	R 184.00	8.88%	R 195.04	6.00%	R 148.25
	<b>6.2.11.1.4 Bella Vista Community Hall</b>								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 161.00	Morning	14.0%	<b>R 175.00</b>	8.70%	R 191.00	9.14%	R 202.46	6.00%	R 153.51
R 161.00	Afternoon	14.0%	<b>R 175.00</b>	8.70%	R 191.00	9.14%	R 202.46	6.00%	R 153.51
R 239.00	Evening	14.0%	<b>R 261.00</b>	9.21%	R 284.00	8.81%	R 301.04	6.00%	R 228.95
	<b>Kitchen</b>								
R 145.00	Morning	14.0%	<b>R 158.00</b>	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 145.00	Afternoon	14.0%	<b>R 158.00</b>	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 161.00	Evening	14.0%	<b>R 175.00</b>	8.70%	R 191.00	9.14%	R 202.46	6.00%	R 153.51
	<b>Change rooms (excluding main toilets)</b>								
R 43.00	Morning	14.0%	<b>R 47.00</b>	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 43.00	Afternoon	14.0%	<b>R 47.00</b>	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 84.00	Evening	14.0%	<b>R 92.00</b>	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
	<b>Tariff 2: Public dances per session</b>								
R 546.00	Hall, stage and toilets	14.0%	<b>R 595.00</b>	8.97%	R 649.00	9.08%	R 687.94	6.00%	R 521.93
	<b>Tariff 3: Guarantee deposit</b>								
R 230.00	Per function --- excluding kitchen	14.0%	<b>R 251.00</b>	9.13%	R 274.00	9.16%	R 290.44	6.00%	R 220.18
R 927.00	Per function --- including kitchen	14.0%	<b>R 1 010.00</b>	8.95%	R 1 101.00	9.01%	R 1 167.06	6.00%	R 885.96
	<b>Tariff 4: equipment per occasion</b>								
R 23.00	Hiring of table cloths (each, per day)	14.0%	<b>R 25.00</b>	8.70%	R 27.00	8.00%	R 28.62	6.00%	R 21.93
R 13.00	Hiring of tables (each, per day)	14.0%	<b>R 14.17</b>	9.00%	R 15.45	9.03%	R 16.38	6.00%	R 12.43
R 12.00	Hiring of cutlery (per dozen, per day)	14.0%	<b>R 13.08</b>	9.00%	R 14.26	9.02%	R 15.12	6.00%	R 11.47
	<b>Tariff 5: Reduced rates</b>								
	50% discount to organisations that qualify								

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	<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Pianos</b>								
	<b>Tariff 8: Rehearsals (per rehearsal)</b> In respect of hall and stage only								
R 60.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 65.00	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
R 84.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 92.00	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 68.00	Levy	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>6.2.11.1.5 Dreyer Hall</b>								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 145.00	Morning	14.0%	R 158.00	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 145.00	Afternoon	14.0%	R 158.00	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 197.00	Evening	14.0%	R 215.00	9.14%	R 234.00	8.84%	R 248.04	6.00%	R 188.60
	<b>Kitchen</b>								
R 51.00	Morning	14.0%	R 56.00	9.80%	R 61.00	8.93%	R 64.66	6.00%	R 49.12
R 51.00	Afternoon	14.0%	R 56.00	9.80%	R 61.00	8.93%	R 64.66	6.00%	R 49.12
R 60.00	Evening	14.0%	R 65.00	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
	<b>Change rooms (excluding main toilets)</b>								
R 43.00	Morning	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 43.00	Afternoon	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 93.00	Evening	14.0%	R 101.00	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
	<b>Tariff 2: Public dances per session</b>								
R 546.00	Hall, stage and toilets	14.0%	R 595.00	8.97%	R 649.00	9.08%	R 687.94	6.00%	R 521.93
R 208.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	R 227.00	9.13%	R 247.00	8.81%	R 261.82	6.00%	R 227.00
	<b>Tariff 4: Equipment</b>								
	<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Pianos</b>								
	<b>Tariff 8: Rehearsals (per rehearsal)</b> In respect of hall and stage only								
R 43.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 68.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>Tariff 9: Changes to Bookings -- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 68.00	Levy	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli</b>								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 145.00	Morning	14.0%	R 158.00	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 145.00	Afternoon	14.0%	R 158.00	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 197.00	Evening	14.0%	R 215.00	9.14%	R 234.00	8.84%	R 248.04	6.00%	R 188.60
	<b>Tariff 2: Public dances per session</b>								
R 546.00	Hall, stage and toilets	14.0%	R 595.00	8.97%	R 649.00	9.08%	R 687.94	6.00%	R 521.93
R 208.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	R 227.00	9.13%	R 247.00	8.81%	R 261.82	6.00%	R 227.00
	<b>Tariff 4: Equipment</b>								
	<b>Tariff 5: Reduced rates</b> 50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b> In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								

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	<b>Tariff 7: Rehearsals (per rehearsal)</b> In respect of hall and stage only								
R 43.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 68.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>Tariff 8: Changes to bookings --- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 76.00	Levy	14.0%	R 83.00	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
	<b>6.2.11.1.7 N'duli New Hall</b>								
	<b>Tariff 1: Basic charges per session</b>								
	<b>Hall, stage and main toilets</b>								
R 171.00	Morning	14.0%	R 186.00	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 171.00	Afternoon	14.0%	R 186.00	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 239.00	Evening	14.0%	R 261.00	9.21%	R 284.00	8.81%	R 301.04	6.00%	R 228.95
	<b>Kitchen</b>								
R 76.00	Morning	14.0%	R 83.00	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 76.00	Afternoon	14.0%	R 83.00	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 111.00	Evening	14.0%	R 121.00	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
	<b>Change rooms (excluding main toilets)</b>								
R 34.00	Morning	14.0%	R 37.00	8.82%	R 40.00	8.11%	R 42.40	6.00%	R 32.46
R 34.00	Afternoon	14.0%	R 37.00	8.82%	R 40.00	8.11%	R 42.40	6.00%	R 32.46
R 51.00	Evening	14.0%	R 56.00	9.80%	R 61.00	8.93%	R 64.66	6.00%	R 49.12
	<b>Tariff 2: Public dances per session</b>								
R 580.00	Hall, stage and toilets	14.0%	R 632.00	8.97%	R 689.00	9.02%	R 730.34	6.00%	R 554.39
R 300.00	<b>Tariff 3: Guarantee deposit per function</b>	Exempt	R 327.00	9.00%	R 356.00	8.87%	R 377.36	6.00%	R 327.00
	<b>Tariff 4: Equipment</b>								
	<b>Tariff 5: Reduced rates</b>								
	50% discount to organisations that qualify								
	<b>Tariff 6: Levy in respect of exceeding the vacating time</b>								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13.00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	<b>Tariff 7: Rehearsals (per rehearsal)</b> In respect of hall and stage only								
R 68.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
R 84.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 92.00	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
	<b>Tariff 8: Changes to bookings --- per booking</b>								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 68.00	Levy	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
	<b>6.2.11.1.8 Prince Alfred's Hamlet Town Hall</b>								
R 34.00	<b>Tariff 1: Information sessions</b>	14.0%	R 37.00	8.82%	R 40.00	8.11%	R 42.40	6.00%	R 32.46
	<b>Tariff 2: Welfare Functions</b>								
	<b>Tariff 3: Meetings</b>								
R 43.00	Hire	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 134.00	Deposit	Exempt	R 146.00	8.96%	R 159.00	8.90%	R 168.54	6.00%	R 146.00
	<b>Tariff 4: Weddings, dinners, receptions and dances</b>								
R 580.00	Hire	14.0%	R 632.00	8.97%	R 689.00	9.02%	R 730.34	6.00%	R 554.39
R 658.00	Deposit	Exempt	R 717.00	8.97%	R 782.00	9.07%	R 828.92	6.00%	R 717.00
	<b>Tariff 5: Church services and fundraisings</b>								
R 299.00	Hire	14.0%	R 326.00	9.03%	R 355.00	8.90%	R 376.30	6.00%	R 285.96
R 420.00	Deposit	Exempt	R 458.00	9.05%	R 499.00	8.95%	R 528.94	6.00%	R 458.00
	<b>Tariff 6: Sport practices</b>								
R 137.00	Hire	14.0%	R 149.00	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70
R 240.00	Deposit	Exempt	R 262.00	9.17%	R 286.00	9.16%	R 303.16	6.00%	R 262.00
	<b>6.2.11.1.9 Prince Alfred's Hamlet Community Hall</b>								
R 34.00	<b>Tariff 1: Information sessions</b>	14.0%	R 37.00	8.82%	R 40.00	8.11%	R 42.40	6.00%	R 32.46
	<b>Tariff 2: Welfare Functions</b>								
	<b>Tariff 3: Meetings</b>								
R 43.00	Hire	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 105.00	Deposit	Exempt	R 114.00	8.57%	R 124.00	8.77%	R 131.44	6.00%	R 114.00
	<b>Tariff 4: Weddings, dinners, receptions and dances</b>								
R 555.00	Hire	14.0%	R 605.00	9.01%	R 659.00	8.93%	R 698.54	6.00%	R 530.70
R 598.00	Deposit	Exempt	R 652.00	9.03%	R 711.00	9.05%	R 753.66	6.00%	R 652.00
	<b>Tariff 5: Church services and fundraisings</b>								
R 299.00	Hire	14.0%	R 326.00	9.03%	R 355.00	8.90%	R 376.30	6.00%	R 285.96
R 420.00	Deposit	Exempt	R 458.00	9.05%	R 499.00	8.95%	R 528.94	6.00%	R 458.00
	<b>Tariff 6: Sport practices</b>								
R 68.00	Hire	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
R 329.00	Deposit	Exempt	R 359.00	9.12%	R 391.00	8.91%	R 414.46	6.00%	R 359.00

# ANNEXURE 2 - RATES AND TARIFFS 2012 - 2013

## TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
<b>6.2.11.1.10 Tulbagh Community Hall</b>									
	<b>Indoor Sport</b>								
R 1 109.00	Professional	14.0%	<b>R 1 209.00</b>	9.02%	R 1 318.00	9.02%	R 1 397.08	6.00%	R 1 060.53
R 639.00	Amateur	14.0%	<b>R 697.00</b>	9.08%	R 760.00	9.04%	R 805.60	6.00%	R 611.40
R 84.00	Practices -- per hour	14.0%	<b>R 92.00</b>	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
R 449.00	Deposit	Exempt	<b>R 489.00</b>	8.91%	R 533.00	9.00%	R 564.98	6.00%	R 489.00
	<b>Concerts, Theatre productions and Film Shows</b>								
R 451.00	Local Associations	14.0%	<b>R 492.00</b>	9.09%	R 536.00	8.94%	R 568.16	6.00%	R 431.58
R 1 109.00	Professional / Private	14.0%	<b>R 1 209.00</b>	9.02%	R 1 318.00	9.02%	R 1 397.08	6.00%	R 1 060.53
R 449.00	Deposit	Exempt	<b>R 489.00</b>	8.91%	R 533.00	9.00%	R 564.98	6.00%	R 489.00
	<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 93.00	Local Associations	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
R 374.00	Deposit	Exempt	<b>R 408.00</b>	9.09%	R 445.00	9.07%	R 471.70	6.00%	R 408.00
	<b>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 717.00	Local Associations	14.0%	<b>R 782.00</b>	9.07%	R 852.00	8.95%	R 903.12	6.00%	R 685.96
R 1 082.00	Private	14.0%	<b>R 1 179.00</b>	8.96%	R 1 285.00	8.99%	R 1 362.10	6.00%	R 1 034.21
R 449.00	Deposit	Exempt	<b>R 489.00</b>	8.91%	R 533.00	9.00%	R 564.98	6.00%	R 489.00
	<b>Shows, Exhibitions and Auctions</b>								
R 767.00	Non-local Associations	14.0%	<b>R 836.00</b>	9.00%	R 911.00	8.97%	R 965.66	6.00%	R 733.33
R 494.00	Local Associations	Exempt	<b>R 538.00</b>	8.91%	R 586.00	8.92%	R 621.16	6.00%	R 538.00
	<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 647.00	Non-local Associations	14.0%	<b>R 705.00</b>	8.96%	R 768.00	8.94%	R 814.08	6.00%	R 618.42
R 451.00	Local Associations	14.0%	<b>R 492.00</b>	9.09%	R 536.00	8.94%	R 568.16	6.00%	R 431.58
R 822.00	Deposit	Exempt	<b>R 896.00</b>	9.00%	R 977.00	9.04%	R 1 035.62	6.00%	R 896.00
R 68.00	Preparation of hall per hour	14.0%	<b>R 74.00</b>	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
<b>6.2.11.2 Local Organisations</b>									
<b>6.2.11.2.1 Tulbagh Town Hall</b>									
	<b>Deposit</b>								
R 822.00	Main hall	Exempt	<b>R 896.00</b>	9.00%	R 977.00	9.04%	R 1 035.62	6.00%	R 896.00
R 263.00	Banqueting hall	Exempt	<b>R 287.00</b>	9.13%	R 313.00	9.06%	R 331.78	6.00%	R 287.00
R 263.00	Auditorium	Exempt	<b>R 287.00</b>	9.13%	R 313.00	9.06%	R 331.78	6.00%	R 287.00
R 143.00	Kitchen	Exempt	<b>R 156.00</b>	9.09%	R 170.00	8.97%	R 180.20	6.00%	R 156.00
R 247.00	Tables	Exempt	<b>R 269.00</b>	8.91%	R 293.00	8.92%	R 310.58	6.00%	R 269.00
	<b>Hire:</b>								
	<b>Indoor Sport</b>								
R 1 194.00	Professional	14.0%	<b>R 1 301.00</b>	8.96%	R 1 418.00	8.99%	R 1 503.08	6.00%	R 1 141.23
R 639.00	Amateur	14.0%	<b>R 697.00</b>	9.08%	R 760.00	9.04%	R 805.60	6.00%	R 611.40
R 171.00	Kitchen	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	<b>Concerts, Theatre productions and Film Shows</b>								
R 392.00	Local Associations	14.0%	<b>R 427.00</b>	8.93%	R 465.00	8.90%	R 492.90	6.00%	R 374.56
R 1 109.00	Professional / Private	14.0%	<b>R 1 209.00</b>	9.02%	R 1 318.00	9.02%	R 1 397.08	6.00%	R 1 060.53
R 171.00	Kitchen	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 392.00	Main hall	14.0%	<b>R 427.00</b>	8.93%	R 465.00	8.90%	R 492.90	6.00%	R 374.56
R 171.00	Banqueting hall	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 273.00	Auditorium	14.0%	<b>R 298.00</b>	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40
R 171.00	Kitchen	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	<b>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 1 022.00	Main hall	14.0%	<b>R 1 114.00</b>	9.00%	R 1 214.00	8.98%	R 1 286.84	6.00%	R 977.19
R 460.00	Banqueting hall	14.0%	<b>R 501.00</b>	8.91%	R 546.00	8.98%	R 578.76	6.00%	R 439.47
R 221.00	Kitchen	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
	<b>Shows, Exhibitions and Auctions</b>								
R 938.00	Main hall	14.0%	<b>R 1 022.00</b>	8.96%	R 1 114.00	9.00%	R 1 180.84	6.00%	R 896.49
R 451.00	Banqueting hall	14.0%	<b>R 492.00</b>	9.09%	R 536.00	8.94%	R 568.16	6.00%	R 431.58
R 221.00	Kitchen	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
	<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 938.00	Main hall	14.0%	<b>R 1 022.00</b>	8.96%	R 1 114.00	9.00%	R 1 180.84	6.00%	R 896.49
R 938.00	Banqueting hall	14.0%	<b>R 1 022.00</b>	8.96%	R 1 114.00	9.00%	R 1 180.84	6.00%	R 896.49
R 84.00	Preparation of hall per hour	14.0%	<b>R 92.00</b>	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
R 14.00	Tables: per table to maximum of R110.00	14.0%	<b>R 15.00</b>	7.14%	R 16.00	6.67%	R 16.96	6.00%	R 13.16
<b>6.2.11.2.2 Drosty hall</b>									
R 289.00	Hire	14.0%	<b>R 315.00</b>	9.00%	R 343.00	8.89%	R 363.58	6.00%	R 276.32
R 247.00	Deposit	Exempt	<b>R 269.00</b>	8.91%	R 293.00	8.92%	R 310.58	6.00%	R 269.00
<b>6.2.11.2.3 Montana Community Hall</b>									
	<b>Concerts and stage performances</b>								
R 419.00	Hire	14.0%	<b>R 457.00</b>	9.07%	R 498.00	8.97%	R 527.88	6.00%	R 400.88
R 366.00	Deposit	Exempt	<b>R 399.00</b>	9.02%	R 435.00	9.02%	R 461.10	6.00%	R 399.00
	<b>Disco's and Dances</b>								
R 674.00	Hire	14.0%	<b>R 735.00</b>	9.05%	R 801.00	8.98%	R 849.06	6.00%	R 644.74
R 449.00	Deposit	Exempt	<b>R 489.00</b>	8.91%	R 533.00	9.00%	R 564.98	6.00%	R 489.00
	<b>Film shows, Wedding receptions and birthdays</b>								
R 326.00	Hire	14.0%	<b>R 355.00</b>	8.90%	R 387.00	9.01%	R 410.22	6.00%	R 311.40
R 366.00	Deposit	Exempt	<b>R 399.00</b>	9.02%	R 435.00	9.02%	R 461.10	6.00%	R 399.00
	<b>Meetings</b>								
R 155.00	Hire	14.0%	<b>R 169.00</b>	9.03%	R 184.00	8.88%	R 195.04	6.00%	R 148.25
R 225.00	Deposit	Exempt	<b>R 245.00</b>	8.89%	R 267.00	8.98%	R 283.02	6.00%	R 245.00

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### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)</b>								
	<b>Performances</b>								
R 273.00	Hire	14.0%	<b>R 298.00</b>	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40
R 300.00	Deposit	Exempt	<b>R 327.00</b>	9.00%	R 356.00	8.87%	R 377.36	6.00%	R 327.00
	<b>Exhibitions</b>								
R 273.00	Hire	14.0%	<b>R 298.00</b>	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40
R 240.00	Deposit	Exempt	<b>R 262.00</b>	9.17%	R 286.00	9.16%	R 303.16	6.00%	R 262.00
	<b>Bazaars</b>								
R 171.00	Hire: Churches and Schools	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 299.00	Hire: Other	14.0%	<b>R 326.00</b>	9.03%	R 355.00	8.90%	R 376.30	6.00%	R 285.96
R 344.00	Deposit	Exempt	<b>R 375.00</b>	9.01%	R 409.00	9.07%	R 433.54	6.00%	R 375.00
R 60.00	Kitchen	14.0%	<b>R 65.00</b>	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
R 76.00	Montana Library Hall : Per occasion ( No Church Services)	14.0%	<b>R 83.00</b>	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 93.00	Stampers Street Hall : (per occasion)	14.0%	<b>R 101.00</b>	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
	<b>NB: Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.</b>								
	<b>NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.</b>								
	<b>6.2.12 Cemeteries</b>								
	<b>Tariffs</b>								
	<b>6.2.12.1 Non-local residents</b>								
	All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 2 269.00	6 ft excavation: plot included	14.0%	<b>R 2 473.00</b>	8.99%	R 2 696.00	9.02%	R 2 857.76	6.00%	R 2 169.30
R 2 694.00	8 ft excavation: plot included	14.0%	<b>R 2 936.00</b>	8.98%	R 3 200.00	8.99%	R 3 392.00	6.00%	R 2 575.44
R 681.00	Re-burials: opening and closing of graves	14.0%	<b>R 742.00</b>	8.96%	R 809.00	9.03%	R 857.54	6.00%	R 650.88
R 230.00	Memorial plaque	14.0%	<b>R 251.00</b>	9.13%	R 274.00	9.16%	R 290.44	6.00%	R 220.18
	<b>6.2.12.2 Local residents</b>								
	All persons that were resident inside the Witzenberg Municipal jurisdiction.								
	<b>6.2.12.2.1 Indigent cases</b>								
	<b>Town residents</b>								
	<b>Definition:</b>								
	At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
	<b>Rural residents</b>								
	<b>Definition:</b>								
	At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.								
	<b>Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.</b>								
	<b>6.2.12.2.2 All other cases</b>								
R 255.00	Plot	14.0%	<b>R 278.00</b>	9.02%	R 303.00	8.99%	R 321.18	6.00%	R 243.86
R 810.00	6 ft excavation	14.0%	<b>R 883.00</b>	9.01%	R 962.00	8.95%	R 1 019.72	6.00%	R 774.56
R 869.00	8 ft excavation	14.0%	<b>R 947.00</b>	8.98%	R 1 032.00	8.98%	R 1 093.92	6.00%	R 830.70
R 392.00	Re-burials: opening and closing of graves	14.0%	<b>R 427.00</b>	8.93%	R 465.00	8.90%	R 492.90	6.00%	R 374.56
R 221.00	Memorial plaque	14.0%	<b>R 241.00</b>	9.05%	R 263.00	9.13%	R 278.78	6.00%	R 211.40
	<b>6.2.13 Dept. Parks -- private works -- equipment -- tariff per hour</b>								
R 43.00	Lawnmower: 450 mm (small) per hour	14.0%	<b>R 47.00</b>	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
R 76.00	Lawnmower: 750 mm (large) per hour	14.0%	<b>R 83.00</b>	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 60.00	Forest cutters (per hour)	14.0%	<b>R 65.00</b>	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
R 60.00	Chain saws (per hour)	14.0%	<b>R 65.00</b>	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
R 120.00	Bush cutters (per hour)	14.0%	<b>R 131.00</b>	9.17%	R 143.00	9.16%	R 151.58	6.00%	R 114.91
R 120.00	Trailers (per hour)	14.0%	<b>R 131.00</b>	9.17%	R 143.00	9.16%	R 151.58	6.00%	R 114.91
R 137.00	Spray pumps: Mechanical and triangular ( per hou	14.0%	<b>R 149.00</b>	8.76%	R 162.00	8.72%	R 171.72	6.00%	R 130.70

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### TAXES, CHARGES AND TARIFFS - 2012 - 2013

Approved Tariff 2011 - 2012, including VAT	Description	VAT Status	Tariff 2012 - 2013, including VAT	Variance	Indicative tariffs 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Tariff 2012 - 2013, excluding VAT
	<b>6.3. FINANCIAL SERVICES</b>								
	<b>6.3.1 Administrative fees</b>								
R 84.00	6.3.1.1 Furnishing of evaluation- and / or clearance	14.0%	R 92.00	9.52%	R 100.00	8.70%	R 106.00	6.00%	R 80.70
	6.3.1.2 Valuations & deed search								
Split below	6.3.1.2.1 Re-evaluation of properties (per application)								
R 150.00	Residential properties	14.0%	R 164.00		R 179.00	9.15%	R 189.74	6.00%	R 143.86
R 725.00	Business properties	14.0%	R 790.00		R 861.00	8.99%	R 912.66	6.00%	R 692.98
R 900.00	Agricultural properties	14.0%	R 981.00		R 1 069.00	8.97%	R 1 133.14	6.00%	R 860.53
R 810.00	State owned properties	14.0%	R 883.00		R 962.00	8.95%	R 1 019.72	6.00%	R 774.56
R 75.00	Urban vacant land	14.0%	R 82.00		R 89.00	8.54%	R 94.34	6.00%	R 71.93
R 150.00	Other not specified above	14.0%	R 164.00		R 179.00	9.15%	R 189.74	6.00%	R 143.86
R 35.00	6.3.1.2.2 Deeds office search per erf	14.0%	R 38.00		R 41.00	7.89%	R 43.46	6.00%	R 33.33
	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	14.0%							
R 34.20	6.3.1.4 Issuing of accounts' duplicates (per account)	14.0%	R 37.30	9.06%	R 40.70	9.12%	R 43.14	6.00%	R 32.72
R 326.00	6.3.1.5 Furnishing of name- and address list (per list) (per town)	14.0%	R 355.00	8.90%	R 387.00	9.01%	R 410.22	6.00%	R 311.40
R 68.00	6.3.1.6 Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	14.0%	R 74.00	8.82%	R 81.00	9.46%	R 85.86	6.00%	R 64.91
R 24.70	6.3.1.7 Excess	14.0%	R 26.90	8.91%	R 29.30	8.92%	R 31.06	6.00%	R 23.60
	6.3.1.8 Recovery costs								
	6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality								
R 27.00	6.3.1.8.1.1 Serving of a registered reminder (per reminder)	14.0%	R 29.00	7.41%	R 32.00	10.34%	R 33.92	6.00%	R 25.44
R 38.00	6.3.1.8.1.2 Stamp costs (per summons)	14.0%	R 41.00	7.89%	R 45.00	9.76%	R 47.70	6.00%	R 35.96
	6.3.1.8.1.3 Serving of summonses and/or writs (per serving)								
R 104.00	Inside the Witzenberg jurisdiction	14.0%	R 113.00	8.65%	R 123.00	8.85%	R 130.38	6.00%	R 99.12
R 247.00	Outside the Witzenberg jurisdiction	14.0%	R 269.00	8.91%	R 293.00	8.92%	R 310.58	6.00%	R 235.96
Complete costs levied by attorneys, VAT included	6.3.1.8.2 Levying of any legal costs								
	<b>6.3.2 Water</b>								
	Re-connection of suspended supply on request by consumer per connection								
R 76.00	6.3.2.1 (a) Urban areas	14.0%	R 83.00	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 93.00	(b) Rural areas	14.0%	R 101.00	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
	6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 30.00	(a) Urban areas	14.0%	R 33.00	10.00%	R 36.00	9.09%	R 38.16	6.00%	R 28.95
R 45.00	(b) Rural areas	14.0%	R 49.00	8.89%	R 53.00	8.16%	R 56.18	6.00%	R 42.98
	6.3.2.3 Special meter reading per reading per meter								
R 111.00	(a) Urban areas	14.0%	R 121.00	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 171.00	(b) Rural areas	14.0%	R 186.00	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	6.3.2.5 <b>Tampering with meter connection</b>								
	(a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received.	14.0%	R 790.00	8.97%	R 861.00	8.99%	R 912.66	6.00%	R 692.98
	(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:								
	(i) A criminal charge to be laid by the SAPS, or								
	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	14.0%	R 1 581.00	9.03%	R 1 723.00	8.98%	R 1 826.38	6.00%	R 1 386.84
R 1 450.00	(c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.								
	<b>6.3.3 Electricity</b>								
	6.3.3.1 Re-connections of cut supplies on request of consumers in terms of Article 28, per re- connection:								
R 76.00	(a) Urban areas	14.0%	R 83.00	9.21%	R 90.00	8.43%	R 95.40	6.00%	R 72.81
R 93.00	(b) Rural areas	14.0%	R 101.00	8.60%	R 110.00	8.91%	R 116.60	6.00%	R 88.60
	6.3.3.2 Re-connections of cut supplies on request of consumers in terms of Article 19, per re- connection:								
R 30.00	(a) Urban areas	14.0%	R 33.00	10.00%	R 36.00	9.09%	R 38.16	6.00%	R 28.95
R 45.00	(b) Rural areas	14.0%	R 49.00	8.89%	R 53.00	8.16%	R 56.18	6.00%	R 42.98
	6.3.3.3 Special meter reading as per Article 52(3) per reading per meter								
R 111.00	(a) Urban areas	14.0%	R 121.00	9.01%	R 132.00	9.09%	R 139.92	6.00%	R 106.14
R 171.00	(b) Rural areas	14.0%	R 186.00	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
	6.3.3.4 Duplicate Identification Card: Pre-paid electricity, per card Damage to the AVM machine:	14.0%	R 11.00	10.00%	R 12.00	9.09%	R 12.72	6.00%	R 9.65
	Damage to the AVM machine:								
R 149.00	6.3.3.5 Fine for damage the AVM machine (per incident)	Exempt	R 162.00	8.72%	R 177.00	9.26%	R 187.62	6.00%	R 162.00



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	<b>6.3.4 Deposits</b>								
R 1 271.00	Businesses	Exempt	<b>R 1 385.00</b>	8.97%	R 1 510.00	9.03%	R 1 600.60	6.00%	R 1 385.00
	Industries (Estimated on consumption)	Exempt							
	Residential clients	Exempt							
R 187.00	With pre-paid electricity and water meter	Exempt	<b>R 204.00</b>	9.09%	R 222.00	8.82%	R 235.32	6.00%	R 204.00
R 300.00	With only a pre-paid electricity meter	Exempt	<b>R 327.00</b>	9.00%	R 356.00	8.87%	R 377.36	6.00%	R 327.00
R 711.00	All other residential clients	Exempt	<b>R 775.00</b>	9.00%	R 845.00	9.03%	R 895.70	6.00%	R 775.00
	<b>6.4. TECHNICAL SERVICES</b>								
	<b>6.4.1. CIVIL SERVICES</b>								
	<b>6.4.1.1 Building Plan</b>								
	Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder)	14.0%	<b>R 13.00</b>	8.33%	R 14.00	7.69%	R 14.84	6.00%	R 11.40
	Industrial/commercial tariff per building plan per m <sup>2</sup> (Subject to the stipulation at 4.1.1.2 hereunder)								
R 176.00	With a minimum building plan tariff	14.0%	<b>R 176.00</b>	0.00%	R 176.00	0.00%	R 186.56	6.00%	R 154.39
R 1 093.00	Building deposit	Exempt	<b>R 1 191.00</b>	8.97%	R 1 298.00	8.98%	R 1 375.88	6.00%	R 1 191.00
	In the event of illegal building operations without an approved plan, a charge of three times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	14.0%							
R 89.00			<b>R 97.00</b>	8.99%	R 106.00	9.28%	R 112.36	6.00%	R 85.09
R 35.00	Disclosure of building plan information: Tariff per monthly report	14.0%	<b>R 38.00</b>	8.57%	R 41.00	7.89%	R 43.46	6.00%	R 33.33
	New buildings and additions for bona fide farming purposes								
	New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc.								
	Minimum building fee								
	Small building works as defined in the National Building Regulations								
	Temporary structures								
	Extensions to expiry dates of approved building plans								
	<b>6.4.1.1.2 Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.</b>	14.0%	<b>R 292.00</b>	8.96%	R 318.00	8.90%	R 337.08	6.00%	R 256.14
	<b>6.4.1.1.3 Advertising signs application</b>								
R 1 280.00	Permitted third party advertising sign (<2,0m <sup>2</sup> ) per board	14.0%	<b>R 1 395.00</b>	8.98%	R 1 521.00	9.03%	R 1 612.26	6.00%	R 1 223.68
R 2 133.00	Permitted third party advertising sign (>2,0m <sup>2</sup> ) per board	14.0%	<b>R 2 325.00</b>	9.00%	R 2 534.00	8.99%	R 2 686.04	6.00%	R 2 039.47
R 171.00	Advertising sign, direction indicator or name sign on building (<1,0m <sup>2</sup> ) per sign	14.0%	<b>R 186.00</b>	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 596.00	Advertising sign, direction indicator or name sign on building (<5,0m <sup>2</sup> ) per sign	14.0%	<b>R 650.00</b>	9.06%	R 709.00	9.08%	R 751.54	6.00%	R 570.18
R 1 280.00	Advertising sign, direction indicator or name sign on building (>5,0m <sup>2</sup> ) per sign	14.0%	<b>R 1 395.00</b>	8.98%	R 1 521.00	9.03%	R 1 612.26	6.00%	R 1 223.68
R 255.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m <sup>2</sup> ) per board	14.0%	<b>R 278.00</b>	9.02%	R 303.00	8.99%	R 321.18	6.00%	R 243.86
R 895.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m <sup>2</sup> ) per board	14.0%	<b>R 976.00</b>	9.05%	R 1 064.00	9.02%	R 1 127.84	6.00%	R 856.14
R 1 706.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	14.0%	<b>R 1 860.00</b>	9.03%	R 2 027.00	8.98%	R 2 148.62	6.00%	R 1 631.58
	<b>6.4.1.2 Sewerage</b>								
R 3 684.00	Sewerage connection, per connection	14.0%	<b>R 4 016.00</b>	9.01%	R 4 377.00	8.99%	R 4 639.62	6.00%	R 3 522.81
	100 mm - connection to the maximum of 10 m in length	14.0%							
R 3 693.00	150 mm - connection to the maximum of 10 m in length	14.0%	<b>R 4 025.00</b>	8.99%	R 4 387.00	8.99%	R 4 650.22	6.00%	R 3 530.70
R 193.00	> 10 m lengths (per meter)	14.0%	<b>R 210.00</b>	8.81%	R 229.00	9.05%	R 242.74	6.00%	R 184.21
	Sewerage blockages: per blockage	14.0%							
R 349.00	Week days	14.0%	<b>R 380.00</b>	8.88%	R 414.00	8.95%	R 438.84	6.00%	R 333.33
R 615.00	Weekends and Public Holidays - per call-out	14.0%	<b>R 670.00</b>	8.94%	R 730.00	8.96%	R 773.80	6.00%	R 587.72
	For the first 30 minutes	14.0%							
	Per 30 minutes or parts thereof after the first 30 minutes	14.0%							
	<b>6.4.1.3 Water</b>								
	<b>6.4.1.3.1 Water connection (per connection)</b>								
R 1 817.00	Size: To 20 mm	14.0%	<b>R 1 981.00</b>	9.03%	R 2 159.00	8.99%	R 2 288.54	6.00%	R 1 737.72
R 2 320.00	32 mm	14.0%	<b>R 2 529.00</b>	9.01%	R 2 757.00	9.02%	R 2 922.42	6.00%	R 2 218.42
R 2 644.00	40 mm	14.0%	<b>R 2 882.00</b>	9.00%	R 3 141.00	8.99%	R 3 329.46	6.00%	R 2 528.07
R 5 415.00	50 mm	14.0%	<b>R 5 902.00</b>	8.99%	R 6 433.00	9.00%	R 6 818.98	6.00%	R 5 177.19
R 6 072.00	80 mm	14.0%	<b>R 6 618.00</b>	8.99%	R 7 214.00	9.01%	R 7 646.84	6.00%	R 5 805.26
R 6 993.00	100 mm	14.0%	<b>R 7 622.00</b>	8.99%	R 8 308.00	9.00%	R 8 806.48	6.00%	R 6 685.96
R 13 475.00	150 mm	14.0%	<b>R 14 688.00</b>	9.00%	R 16 010.00	9.00%	R 16 970.60	6.00%	R 12 884.21
	<b>6.4.1.3.2 Testing of water meters (per test per water meter)</b>	14.0%							
R 193.00	Size: To 20 mm	14.0%	<b>R 210.00</b>	8.81%	R 229.00	9.05%	R 242.74	6.00%	R 184.21
R 193.00	32	14.0%	<b>R 210.00</b>	8.81%	R 229.00	9.05%	R 242.74	6.00%	R 184.21
R 1 626.00	40	14.0%	<b>R 1 772.00</b>	8.98%	R 1 931.00	8.97%	R 2 046.86	6.00%	R 1 554.39
R 3 027.00	50	14.0%	<b>R 3 299.00</b>	8.99%	R 3 596.00	9.00%	R 3 811.76	6.00%	R 2 893.86
R 5 026.00	80	14.0%	<b>R 5 478.00</b>	8.99%	R 5 971.00	9.00%	R 6 329.26	6.00%	R 4 805.26
	Refundable where meter is found to be faulty.								

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	<b>6.4.1.4 Civil</b>								
	Motor driveways								
R 1 227.00	Single driveways (3,5m max) each	14.0%	R 1 337.00	8.96%	R 1 457.00	8.98%	R 1 544.42	6.00%	R 1 172.81
R 2 217.00	Double driveways (7,0m max) each	14.0%	R 2 417.00	9.02%	R 2 635.00	9.02%	R 2 793.10	6.00%	R 2 120.18
R 409.00	Placement of bridging/kerbing (each)	14.0%	R 446.00	9.05%	R 486.00	8.97%	R 515.16	6.00%	R 391.23
	Private tarring								
R 342.00	Double sealing, including preparation, per square meter	14.0%	R 373.00	9.06%	R 407.00	9.12%	R 431.42	6.00%	R 327.19
R 419.00	Pre-mix, including preparation, per square meter	14.0%	R 457.00	9.07%	R 498.00	8.97%	R 527.88	6.00%	R 400.88
R 56.00	Float seal on covered areas, per square meter	14.0%	R 61.00	8.93%	R 66.00	8.20%	R 69.96	6.00%	R 53.51
	Any other private work (per quotation): Actual cost + 20 %	14.0%							
	<b>Private work forms to be completed in all cases</b>								
	<b>6.4.1.5 Plans: copies</b>								
R 60.00	Copies of plans per square meter size of plan	14.0%	R 65.00	8.33%	R 71.00	9.23%	R 75.26	6.00%	R 57.02
R 145.00	Copies: Sepia, per copy	14.0%	R 158.00	8.97%	R 172.00	8.86%	R 182.32	6.00%	R 138.60
R 171.00	Copies: Durester, per copy	14.0%	R 186.00	8.77%	R 203.00	9.14%	R 215.18	6.00%	R 163.16
R 6.80	A3 + A4 , per copy	14.0%	R 7.40	8.82%	R 8.10	9.46%	R 8.59	6.00%	R 6.49
	<b>6.4.1.6 Town Planning costs</b>								
	(In terms of Ordinance on Land Use Planning)								
R 922.00	Concessionary use, per application	14.0%	R 1 005.00	9.00%	R 1 095.00	8.96%	R 1 160.70	6.00%	R 881.58
R 922.00	Re-zoning, per property	14.0%	R 1 005.00	9.00%	R 1 095.00	8.96%	R 1 160.70	6.00%	R 881.58
	Departure Art 15(1)(a)(i)								
R 193.00	Erven <500m² per application	14.0%	R 210.00	8.81%	R 229.00	9.05%	R 242.74	6.00%	R 184.21
R 384.00	Erven 500m² - 750m² per application	14.0%	R 419.00	9.11%	R 457.00	9.07%	R 484.42	6.00%	R 367.54
R 922.00	Erven > 750m² per application	14.0%	R 1 005.00	9.00%	R 1 095.00	8.96%	R 1 160.70	6.00%	R 881.58
R 922.00	Section 15(1)(a)(ii)(temporary) per application	14.0%	R 1 005.00	9.00%	R 1 095.00	8.96%	R 1 160.70	6.00%	R 881.58
	Sub-divisions: per application								
R 922.00	Up to 20 erven	14.0%	R 1 005.00	9.00%	R 1 095.00	8.96%	R 1 160.70	6.00%	R 881.58
R 43.00	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	14.0%	R 47.00	9.30%	R 51.00	8.51%	R 54.06	6.00%	R 41.23
	<b>6.4.1.6.5 Contribution to external services - New Developments</b>								
	(bulk services per site)	14.0%							
R 15 743.00	Tulbagh (Town area)	14.0%	R 17 160.00	9.00%	R 18 704.00	9.00%	R 19 826.24	6.00%	R 15 052.63
R 16 618.00	Tulbagh (Agricultural area, outside town area)	14.0%	R 18 114.00	9.00%	R 19 744.00	9.00%	R 20 928.64	6.00%	R 15 889.47
R 16 646.00	P A Hamlet	14.0%	R 18 144.00	9.00%	R 19 777.00	9.00%	R 20 963.62	6.00%	R 15 915.79
R 11 485.00	Other areas	14.0%	R 12 519.00	9.00%	R 13 646.00	9.00%	R 14 464.76	6.00%	R 10 981.58
	<b>6.4.1.6.6 Contribution to external services - Applications for second unit on single plot (bulk services per site)</b>								
	<b>6.4.1.6.6.1 Tulbagh</b>								
R 1 574.00	2nd unit smaller than 50 m²	14.0%	R 1 716.00	9.02%	R 1 870.40	9.00%	R 1 982.62	6.00%	R 1 505.26
R 7 871.00	2nd unit 50 m² - 120 m²	14.0%	R 8 580.00	9.01%	R 9 352.00	9.00%	R 9 913.12	6.00%	R 7 526.32
R 15 743.00	2nd unit larger than 120 m2	14.0%	R 17 160.00	9.00%	R 18 704.00	9.00%	R 19 826.24	6.00%	R 15 052.63
	<b>6.4.1.6.6.2 PA Hamlet</b>								
R 1 664.00	2nd unit smaller than 50 m²	14.0%	R 1 814.40	9.04%	R 1 977.70	9.00%	R 2 096.36	6.00%	R 1 591.58
R 8 323.00	2nd unit 50 m² - 120 m²	14.0%	R 9 072.00	9.00%	R 9 888.50	9.00%	R 10 481.81	6.00%	R 7 957.90
R 16 646.00	2nd unit larger than 120 m2	14.0%	R 18 144.00	9.00%	R 19 777.00	9.00%	R 20 963.62	6.00%	R 15 915.79
	<b>6.4.1.6.6.3 All other areas</b>								
R 1 149.00	2nd unit smaller than 50 m²	14.0%	R 1 251.90	8.96%	R 1 364.60	9.00%	R 1 446.48	6.00%	R 1 098.16
R 5 743.00	2nd unit 50 m² - 120 m²	14.0%	R 6 259.50	8.99%	R 6 823.00	9.00%	R 7 232.38	6.00%	R 5 490.79
R 11 485.00	2nd unit larger than 120 m2	14.0%	R 12 519.00	9.00%	R 13 646.00	9.00%	R 14 464.76	6.00%	R 10 981.58
	<b>6.4.1.7 Industrial effluent</b>								
	<b>Industries than dispose via the normal network</b>								
	Industries than dispose directly into the sewage treatment works	14.0%							
	Industries that exceed with disposal	14.0%							
	<b>6.4.1.8 Refuse removal</b>								
R 85.90	Receipt and processing of private dumping at dumping site, per cubic meter	14.0%	R 93.60	8.96%	R 102.00	8.97%	R 108.12	6.00%	R 82.11
	Abattoir waste at dumping site, per cubic meter	14.0%							
R 171.60		14.0%	R 187.00	8.97%	R 203.80	8.98%	R 216.03	6.00%	R 164.04
R 13.00	Refuse bags (Black), per package of 25 bags	14.0%	R 14.00	7.69%	R 15.00	7.14%	R 15.90	6.00%	R 12.28
R 17.00	Refuse bags (Green), per package of 25 bags	14.0%	R 19.00		R 21.00	10.53%	R 22.26	6.00%	R 16.67
	Provision of refuse bins for special events - per bin per annum	14.0%							
R 5.30		14.0%	R 5.80	9.43%	R 6.32	8.97%	R 6.70	6.00%	R 5.09
	Advertisements on street refuse bins. Per advertisement per bin p/a	14.0%							
R 375.00		14.0%	R 409.00	9.07%	R 446.00	9.05%	R 472.76	6.00%	R 358.77
R 273.00	Refuse removal: special events (Festivals & Carnivals)	14.0%	R 298.00	9.16%	R 325.00	9.06%	R 344.50	6.00%	R 261.40

As per contractual agreements

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<b>6.4.2. ELECTRICAL SERVICES</b>									
<b>6.4.2.1 Re-connection after tampering with meters</b>									
	In terms of Section 14 of the Supply Regulations, per meter								
R 981.00	Per re-connection	14.0%	<b>R 1 069.00</b>	8.97%	R 1 165.00	8.98%	R 1 234.90	6.00%	R 937.72
R 1 962.00	First offence	14.0%	<b>R 2 139.00</b>	9.02%	R 2 332.00	9.02%	R 2 471.92	6.00%	R 1 876.32
	Second offence								
<b>6.4.2.2 Repair to supply</b>									
	In terms of Section 22 of the Supply Regulations								
	Per repair to supply								
R 204.00	Urban areas	14.0%	<b>R 222.00</b>	8.82%	R 242.00	9.01%	R 256.52	6.00%	R 194.74
R 230.00	Rural areas	14.0%	<b>R 251.00</b>	9.13%	R 274.00	9.16%	R 290.44	6.00%	R 220.18
	In terms of Section 28 of the Supply Regulations								
	Per re-connection (Section 28(1))								
R 97.00	Urban areas	14.0%	<b>R 106.00</b>	9.28%	R 116.00	9.43%	R 122.96	6.00%	R 92.98
R 123.00	Rural areas	14.0%	<b>R 134.00</b>	8.94%	R 146.00	8.96%	R 154.76	6.00%	R 117.54
<b>6.4.2.3 Testing of meter</b>									
	In terms of Section 51 (3)								
	Per testing of meter								
	Urban areas								
R 360.00	(i) Single Phase electro-mechanical, per meter	14.0%	<b>R 392.00</b>	8.89%	R 427.00	8.93%	R 452.62	6.00%	R 343.86
	(ii) Three Phase electro-mechanical, per meter	14.0%	<b>R 512.00</b>	8.94%	R 558.00	8.98%	R 591.48	6.00%	R 449.12
R 470.00	(iii) Single phase pre-paid meter, per meter	14.0%	<b>R 380.00</b>	8.88%	R 414.00	8.95%	R 438.84	6.00%	R 333.33
R 349.00	(iv) Three phase pre-paid meter, per meter	14.0%	<b>R 501.00</b>	8.91%	R 546.00	8.98%	R 578.76	6.00%	R 439.47
R 460.00	(v) KVA / kWh meter, per meter	14.0%	<b>R 585.00</b>	8.94%	R 638.00	9.06%	R 676.28	6.00%	R 513.16
R 537.00	(vi) Meter verifying	14.0%	<b>R 169.00</b>	9.03%	R 184.00	8.88%	R 195.04	6.00%	R 148.25
R 155.00	Rural areas								
R 392.00	(i) Single phase electro-mechanical, per meter	14.0%	<b>R 427.00</b>	8.93%	R 465.00	8.90%	R 492.90	6.00%	R 374.56
R 502.00	(ii) Three phase electro-mechanical, per meter	14.0%	<b>R 547.00</b>	8.96%	R 596.00	8.96%	R 631.76	6.00%	R 479.82
R 384.00	(iii) Single Phase pre-paid meter, per meter	14.0%	<b>R 419.00</b>	9.11%	R 457.00	9.07%	R 484.42	6.00%	R 367.54
R 494.00	(iv) Three phase pre-paid meter per meter	14.0%	<b>R 538.00</b>	8.91%	R 586.00	8.92%	R 621.16	6.00%	R 471.93
R 571.00	(v) KVA / kWh meter per meter	14.0%	<b>R 622.00</b>	8.93%	R 678.00	9.00%	R 718.68	6.00%	R 545.61
R 185.00	(vi) Meter verifying	14.0%	<b>R 202.00</b>	9.19%	R 220.00	8.91%	R 233.20	6.00%	R 177.19
<b>6.4.2.4 Single phase connection</b>									
	Single phase connection with underground cable and electro-mechanical meter, per connection	14.0%							
R 8 767.00			<b>R 9 556.00</b>	9.00%	R 10 416.00	9.00%	R 11 040.96	6.00%	R 8 382.46
	Single phase connection with surface cable and electro-mechanical meter, per connection	14.0%	<b>R 4 872.00</b>	8.99%	R 5 310.00	8.99%	R 5 628.60	6.00%	R 4 273.68
R 4 470.00	Single Phase connection with underground cable and automat meter, per connection	14.0%	<b>R 10 459.00</b>	9.00%	R 11 400.00	9.00%	R 12 084.00	6.00%	R 9 174.56
R 9 595.00	Single Phase connection with surface cable and automat meter, per connection	14.0%	<b>R 5 494.00</b>	9.01%	R 5 988.00	8.99%	R 6 347.28	6.00%	R 4 819.30
R 5 040.00	Change from electro-mechanical meter to automat meter, per change	14.0%	<b>R 1 524.00</b>	9.01%	R 1 661.00	8.99%	R 1 760.66	6.00%	R 1 336.84
R 1 398.00									
<b>6.4.2.5 Temporary connection</b>									
	Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by- laws, as amended.	14.0%							
<b>6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included)</b>									
R 4 990.00		14.0%	<b>R 5 439.00</b>	9.00%	R 5 929.00	9.01%	R 6 463.00	9.01%	R 4 771.05

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	22 525	27 409	31 261	39 984	36 105	37 164	37 164	43 117	45 611	48 576
Service charges	114 040	137 311	155 795	180 948	181 372	144 190	144 190	209 534	242 909	279 956
Investment revenue	7 604	3 676	2 893	1 846	1 846	1 877	1 877	1 957	1 857	2 199
Transfers recognised - operational	67 291	61 433	53 668	48 732	55 287	55 922	55 922	71 088	74 196	75 640
Other own revenue	16 446	16 277	17 608	18 665	18 590	15 616	15 616	19 706	21 927	22 142
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>227 907</b>	<b>246 106</b>	<b>261 225</b>	<b>290 176</b>	<b>293 200</b>	<b>254 769</b>	<b>254 769</b>	<b>345 402</b>	<b>386 500</b>	<b>428 513</b>
Employee costs	60 391	70 568	77 083	96 698	93 619	97 983	97 983	104 080	112 505	121 662
Remuneration of councillors	4 980	5 087	5 577	6 580	6 690	6 690	6 690	7 091	7 517	7 968
Depreciation & asset impairment	4 708	7 430	8 789	15 884	15 884	15 852	15 852	18 623	20 627	18 919
Finance charges	16 273	14 600	13 929	9 785	9 755	9 577	9 577	17 478	19 636	20 499
Materials and bulk purchases	45 654	61 491	79 826	96 315	96 739	75 454	75 454	118 259	144 807	173 769
Transfers and grants	528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Other expenditure	87 733	87 269	79 923	60 892	65 226	128 393	128 393	81 321	85 651	88 798
<b>Total Expenditure</b>	<b>220 268</b>	<b>247 296</b>	<b>266 205</b>	<b>287 192</b>	<b>288 971</b>	<b>334 930</b>	<b>334 930</b>	<b>347 930</b>	<b>391 886</b>	<b>432 825</b>
<b>Surplus/(Deficit)</b>	<b>7 639</b>	<b>(1 190)</b>	<b>(4 980)</b>	<b>2 983</b>	<b>4 229</b>	<b>(80 161)</b>	<b>(80 161)</b>	<b>(2 529)</b>	<b>(5 386)</b>	<b>(4 312)</b>
Transfers recognised - capital	11 604	17 504	46 707	54 522	54 522	41 315	41 315	48 513	34 277	21 645
Contributions recognised - capital & contributed assets	-	360	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>72 385</b>	<b>46 435</b>	<b>30 275</b>
Transfers recognised - capital	-	-	-	51 529	64 478	64 478	64 478	60 488	33 135	19 584
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	16 168	14 729	14 754	14 754	11 897	13 300	10 690
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>72 385</b>	<b>46 435</b>	<b>30 275</b>
<b>Financial position</b>										
Total current assets	59 136	78 756	59 827	66 925	64 455	64 455	64 455	123 097	112 276	114 236
Total non current assets	129 058	152 989	205 974	268 770	259 074	259 074	259 074	270 368	295 869	300 318
Total current liabilities	43 757	72 097	47 507	71 251	63 025	63 025	63 025	83 157	90 461	100 457

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousands										
<b>Financial Performance</b>										
Property rates	22 525	27 409	31 261	39 984	36 105	37 164	37 164	43 117	45 611	48 576
Service charges	114 040	137 311	155 795	180 948	181 372	144 190	144 190	209 534	242 909	279 956
Investment revenue	7 604	3 676	2 893	1 846	1 846	1 877	1 877	1 957	1 857	2 199
Transfers recognised - operational	67 291	61 433	53 668	48 732	55 287	55 922	55 922	71 088	74 196	75 640
Other own revenue	16 446	16 277	17 608	18 665	18 590	15 616	15 616	19 706	21 927	22 142
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>227 907</b>	<b>246 106</b>	<b>261 225</b>	<b>290 176</b>	<b>293 200</b>	<b>254 769</b>	<b>254 769</b>	<b>345 402</b>	<b>386 500</b>	<b>428 513</b>
Employee costs	60 391	70 568	77 083	96 698	93 619	97 983	97 983	104 080	112 505	121 662
Remuneration of councillors	4 980	5 087	5 577	6 580	6 690	6 690	6 690	7 091	7 517	7 968
Depreciation & asset impairment	4 708	7 430	8 789	15 884	15 884	15 852	15 852	18 623	20 627	18 919
Finance charges	16 273	14 600	13 929	9 785	9 755	9 577	9 577	17 478	19 636	20 499
Materials and bulk purchases	45 654	61 491	79 826	96 315	96 739	75 454	75 454	118 259	144 807	173 769
Transfers and grants	528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Other expenditure	87 733	87 269	79 923	60 892	65 226	128 393	128 393	81 321	85 651	88 798
<b>Total Expenditure</b>	<b>220 268</b>	<b>247 296</b>	<b>266 205</b>	<b>287 192</b>	<b>288 971</b>	<b>334 930</b>	<b>334 930</b>	<b>347 930</b>	<b>391 886</b>	<b>432 825</b>
<b>Surplus/(Deficit)</b>	<b>7 639</b>	<b>(1 190)</b>	<b>(4 980)</b>	<b>2 983</b>	<b>4 229</b>	<b>(80 161)</b>	<b>(80 161)</b>	<b>(2 529)</b>	<b>(5 386)</b>	<b>(4 312)</b>
Transfers recognised - capital	11 604	17 504	46 707	54 522	54 522	41 315	41 315	48 513	34 277	21 645
Contributions recognised - capital & contributed assets	-	360	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	67 697	79 207	79 232	79 232	72 385	46 435	30 275
Transfers recognised - capital	-	-	-	51 529	64 478	64 478	64 478	60 488	33 135	19 584
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	16 168	14 729	14 754	14 754	11 897	13 300	10 690
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>72 385</b>	<b>46 435</b>	<b>30 275</b>
<b>Financial position</b>										
Total current assets	59 136	78 756	59 827	66 925	64 455	64 455	64 455	123 097	112 276	114 236
Total non current assets	129 058	152 989	205 974	268 770	259 074	259 074	259 074	270 368	295 869	300 318
Total current liabilities	43 757	72 097	47 507	71 251	63 025	63 025	63 025	83 157	90 461	100 457
Total non current liabilities	100 626	104 060	114 210	97 252	97 252	97 252	97 252	96 375	91 835	86 970
Community wealth/Equity	11 593	55 589	48 268	170 069	166 130	166 130	166 130	152 846	181 738	199 070
<b>Cash flows</b>										
Net cash from (used) operating	20 911	48 023	(8 059)	72 543	75 581	75 581	75 581	64 964	42 986	39 867
Net cash from (used) investing	(16 855)	(29 582)	(61 093)	(67 360)	(77 056)	(77 056)	(77 056)	(72 048)	(46 161)	(30 051)
Net cash from (used) financing	8 742	(7 511)	(9 041)	(7 221)	(7 221)	(7 221)	(7 221)	(7 221)	(7 799)	(8 425)
<b>Cash/cash equivalents at the year end</b>	<b>32 573</b>	<b>43 503</b>	<b>(34 691)</b>	<b>27 965</b>	<b>21 307</b>	<b>21 307</b>	<b>21 307</b>	<b>7 002</b>	<b>(3 973)</b>	<b>(2 582)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	32 573	43 525	30 236	27 988	28 975	28 975	28 975	54 780	43 805	45 196
Application of cash and investments	11 444	18 366	4 662	14 443	9 498	3 772	3 772	(13 514)	(13 625)	(11 881)
<b>Balance - surplus (shortfall)</b>	<b>21 129</b>	<b>25 159</b>	<b>25 574</b>	<b>13 545</b>	<b>19 476</b>	<b>25 202</b>	<b>25 202</b>	<b>68 294</b>	<b>57 430</b>	<b>57 077</b>
<b>Asset management</b>										
Asset register summary (WDV)	-	227	1 011	52 076	63 587	63 645	117 479	117 479	143 287	147 743
Depreciation & asset impairment	4 708	7 430	8 789	15 884	15 884	15 852	18 623	18 623	20 627	18 919
Renewal of Existing Assets	-	-	-	3 599	16 901	16 912	16 912	10 831	11 086	13 227
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	5 980	8 800	14 700	15 353	15 353	15 353	17 373	17 373	18 971	18 971
Revenue cost of free services provided	7 652	10 741	17 758	18 442	18 442	18 442	20 691	20 691	22 574	22 574
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	1	2	2	2	2	2	2	2	2	2
Refuse:	-	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		36 019	40 359	50 441	55 200	52 862	50 240	58 791	62 980	63 631
Executive and council		922	1 058	1 182	1 384	1 384	2 619	2 831	3 200	4 083
Budget and treasury office		33 654	36 694	44 775	50 363	47 855	45 353	53 630	58 043	57 817
Corporate services		1 442	2 606	4 483	3 453	3 623	2 268	2 330	1 737	1 730
<i>Community and public safety</i>		69 685	61 935	54 708	51 850	56 182	55 036	78 762	73 653	77 847
Community and social services		21 501	29 324	36 714	40 278	44 685	47 500	50 333	47 039	50 539
Sport and recreation		5 515	6 128	9 448	9 212	9 137	6 459	14 218	7 919	8 686
Public safety		1 353	644	694	2 038	2 038	513	3 010	3 284	2 427
Housing		41 317	25 839	7 852	322	322	565	11 201	15 410	16 194
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 464	7 223	19 966	17 721	18 328	16 250	15 946	11 217	11 966
Planning and development		1 424	882	1 025	1 053	1 583	855	3 224	1 963	2 100
Road transport		6 041	6 340	18 941	16 668	16 668	15 395	12 721	9 254	9 866
Environmental protection		-	-	-	-	77	-	-	-	-
<i>Trading services</i>		126 343	154 454	182 816	219 927	220 350	174 557	240 416	272 928	296 714
Electricity		72 782	91 358	108 347	127 345	127 768	105 196	153 223	183 911	215 621
Water		25 678	32 601	39 683	52 226	52 226	41 746	49 297	56 152	44 909
Waste water management		14 744	16 000	19 271	25 587	25 587	16 184	22 204	16 558	18 007
Waste management		13 140	14 496	15 516	14 769	14 769	11 431	15 693	16 306	18 178
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	239 511	263 971	307 932	344 698	347 722	296 084	393 915	420 777	450 158
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		47 052	58 964	70 560	60 326	59 754	96 398	74 051	76 171	80 956
Executive and council		7 546	9 450	10 028	10 736	11 130	11 724	12 682	12 978	13 843
Budget and treasury office		19 772	26 152	25 504	23 485	22 989	52 697	29 819	29 483	31 133
Corporate services		19 733	23 362	35 028	26 106	25 636	31 976	31 550	33 709	35 980
<i>Community and public safety</i>		66 592	52 997	42 587	40 691	39 984	54 937	56 641	63 317	65 117
Community and social services		7 900	9 146	10 196	13 530	13 097	13 359	15 732	16 018	15 245
Sport and recreation		11 740	12 297	14 692	17 788	17 107	30 394	19 452	20 897	22 120
Public safety		4 530	4 689	5 321	7 078	7 487	8 832	8 054	8 667	9 088
Housing		42 422	26 866	12 378	2 295	2 293	2 352	13 402	17 735	18 665
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11 942	11 729	14 712	21 761	22 269	20 819	23 604	25 457	26 044
Planning and development		4 226	4 093	4 686	5 934	6 463	5 657	7 301	7 796	8 383
Road transport		7 465	7 190	9 420	15 123	15 024	14 444	15 545	16 844	16 779
Environmental protection		251	445	606	704	782	718	758	817	882
<i>Trading services</i>		94 108	123 038	137 689	163 584	166 134	161 980	193 051	226 323	260 053
Electricity		56 025	73 322	92 313	111 035	112 152	93 652	135 045	162 885	193 338
Water		12 873	16 431	13 627	17 990	18 336	20 586	19 466	21 693	22 530
Waste water management		12 319	15 990	14 180	16 014	16 294	23 519	17 742	19 219	20 283
Waste management		12 891	17 295	17 569	18 546	19 352	24 223	20 798	22 526	23 902
<i>Other</i>	4	386	424	482	550	550	517	583	618	656
Total Expenditure - Standard	3	220 081	247 153	266 029	286 913	288 692	334 651	347 930	391 886	432 825
Surplus/(Deficit) for the year		19 430	16 818	41 902	57 785	59 030	(38 567)	45 984	28 891	17 332

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure,
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure,
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1									
<b>Revenue - Standard</b>										
<i>Municipal governance and administration</i>		36 019	40 359	50 441	55 200	52 862	50 240	58 791	62 980	63 631
Executive and council		922	1 058	1 182	1 384	1 384	2 619	2 831	3 200	4 083
Mayor and Council		889	1 058	1 182	1 384	1 384	2 619	2 831	3 200	4 083
Municipal Manager		33	-	-	-	-	-	-	-	-
Budget and treasury office		33 654	36 694	44 775	50 363	47 855	45 353	53 630	58 043	57 817
Corporate services		1 442	2 606	4 483	3 453	3 623	2 268	2 330	1 737	1 730
Human Resources		572	-	19	410	580	495	435	451	488
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		780	2 606	4 463	3 043	3 043	1 773	1 895	1 285	1 242
Other Admin		90	-	1	-	-	-	-	-	-
<i>Community and public safety</i>		69 685	61 935	54 708	51 850	56 182	55 036	78 762	73 653	77 847
Community and social services		21 501	29 324	36 714	40 278	44 685	47 500	50 333	47 039	50 539
Libraries and Archives		505	458	560	648	4 587	660	5 449	44	48
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		248	185	283	281	281	388	298	310	335
Cemeteries & Crematoriums		177	152	170	(1)	(1)	128	0	(2)	(1)
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		20 570	28 530	35 701	39 350	39 818	46 324	44 585	46 687	50 158
Sport and recreation		5 515	6 128	9 448	9 212	9 137	6 459	14 218	7 919	8 686
Public safety		1 353	644	694	2 038	2 038	513	3 010	3 284	2 427
Police		-	-	-	-	-	-	-	-	-
Fire		(1)	-	0	1	1	1	1	1	1
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		590	-	-	-	-	-	850	-	-
Other		764	644	694	2 037	2 037	512	2 159	3 283	2 426
Housing		41 317	25 839	7 852	322	322	565	11 201	15 410	16 194
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 464	7 223	19 966	17 721	18 328	16 250	15 946	11 217	11 966
Planning and development		1 424	882	1 025	1 053	1 583	855	3 224	1 963	2 100
Economic Development/Planning		-	-	-	88	338	169	1 951	900	950
Town Planning/Building enforcement		1 359	821	936	895	1 175	634	1 199	986	1 066
Licensing & Regulation		65	62	89	70	70	52	74	77	84
Road transport		6 041	6 340	18 941	16 668	16 668	15 395	12 721	9 254	9 866
Roads		3 606	3 619	16 165	13 806	13 806	12 803	9 687	6 104	6 457
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		2 435	2 721	2 777	2 862	2 862	2 593	3 034	3 150	3 409
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	77	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	77	-	-	-	-
<i>Trading services</i>		126 343	154 454	182 816	219 927	220 350	174 557	240 416	272 928	296 714
Electricity		72 782	91 358	108 347	127 345	127 768	105 196	153 223	183 911	215 621
Electricity Distribution		72 782	91 358	108 347	127 345	127 768	105 196	153 223	183 911	215 621
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		25 678	32 601	39 683	52 226	52 226	41 746	49 297	56 152	44 909
Water Distribution		25 304	28 667	39 683	52 013	52 013	41 533	46 518	50 047	38 451
Water Storage		374	3 934	-	213	213	213	2 779	6 105	6 458
Waste water management		14 744	16 000	19 271	25 587	25 587	16 184	22 204	16 558	18 007
Sewerage		13 091	12 617	16 905	22 030	22 030	14 405	21 704	16 558	18 007
Storm Water Management		1 653	3 383	2 361	3 557	3 557	1 779	500	-	-
Public Toilets		-	-	5	-	-	-	-	-	-
Waste management		13 140	14 496	15 516	14 769	14 769	11 431	15 693	16 306	18 178
Solid Waste		13 140	14 496	15 516	14 769	14 769	11 431	15 693	16 306	18 178
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	239 511	263 971	307 932	344 698	347 722	296 084	393 915	420 777	450 158
<b>Expenditure - Standard</b>										
<i>Municipal governance and administration</i>		47 052	58 964	70 560	60 326	59 754	96 398	74 051	76 171	80 956
Executive and council		7 546	9 450	10 028	10 736	11 130	11 724	12 682	12 978	13 843
Mayor and Council		6 765	7 467	8 304	9 354	9 748	10 294	10 549	11 217	11 939
Municipal Manager		781	1 983	1 724	1 382	1 382	1 429	2 133	1 762	1 904
Budget and treasury office		19 772	26 152	25 504	23 485	22 989	52 697	29 819	29 483	31 133
Corporate services		19 733	23 362	35 028	26 106	25 636	31 976	31 550	33 709	35 980
Human Resources		8 130	10 142	20 870	10 175	10 169	16 716	13 581	14 576	15 591
Information Technology		680	524	853	1 304	1 246	1 094	1 513	1 586	1 652
Property Services		2 981	3 202	3 060	2 752	2 501	2 801	3 292	3 308	3 456
Other Admin		7 942	9 493	10 245	11 875	11 720	11 365	13 164	14 240	15 281
<i>Community and public safety</i>		66 592	52 997	42 587	40 691	39 984	54 937	56 641	63 317	65 117
Community and social services		7 900	9 146	10 196	13 530	13 097	13 359	15 732	16 018	15 245
Libraries and Archives		3 079	3 582	3 920	4 921	4 847	4 664	5 307	5 738	6 195

Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	
Community halls and Facilities	1 910	2 079	2 338	2 989	2 519	3 151	3 215	3 487	3 742	
Cemeteries & Crematoriums	1 396	1 560	1 668	2 037	2 014	2 009	2 220	2 426	2 594	
Child Care	-	-	-	-	-	-	-	-	-	
Aged Care	-	-	-	-	-	-	-	-	-	
Other Community	-	-	-	-	-	-	-	-	-	
Other Social	1 516	1 925	2 271	3 583	3 718	3 535	4 990	4 368	2 714	
Sport and recreation	11 740	12 297	14 692	17 788	17 107	30 394	19 452	20 897	22 120	
Public safety	4 530	4 689	5 321	7 078	7 487	8 832	8 054	8 667	9 088	
Police	-	-	-	-	-	-	-	-	-	
Fire	997	999	1 213	1 736	1 699	1 828	1 877	2 017	2 092	
Civil Defence	-	-	-	-	-	-	-	-	-	
Street Lighting	957	1 060	1 225	1 292	1 812	1 583	1 897	2 014	2 100	
Other	2 576	2 630	2 883	4 050	3 977	5 420	4 281	4 637	4 895	
Housing	42 422	26 866	12 378	2 295	2 293	2 352	13 402	17 735	18 665	
Health	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Economic and environmental services	11 942	11 729	14 712	21 761	22 269	20 819	23 604	25 457	26 044	
Planning and development	4 226	4 093	4 686	5 934	6 463	5 657	7 301	7 796	8 383	
Economic Development/Planning	1 714	1 939	1 873	2 585	3 002	2 409	3 356	3 814	4 078	
Town Planning/Building enforcement	2 490	2 120	2 778	3 297	3 409	3 187	3 891	3 924	4 243	
Licensing & Regulation	22	34	35	52	52	61	54	57	62	
Road transport	7 465	7 190	9 420	15 123	15 024	14 444	15 545	16 844	16 779	
Roads	5 975	5 939	7 835	12 476	12 778	12 195	12 645	13 762	13 450	
Public Buses	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	1 490	1 251	1 585	2 647	2 246	2 249	2 900	3 081	3 329	
Other	-	-	-	-	-	-	-	-	-	
Environmental protection	251	445	606	704	782	718	758	817	882	
Pollution Control	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	
Other	251	445	606	704	782	718	758	817	882	
Trading services	94 108	123 038	137 689	163 584	166 134	161 980	193 051	226 323	260 053	
Electricity	56 025	73 322	92 313	111 035	112 152	93 652	135 045	162 885	193 338	
Electricity Distribution	55 909	73 228	92 201	110 859	111 974	93 482	134 854	162 680	193 117	
Electricity Generation	117	94	111	176	178	170	191	206	221	
Water	12 873	16 431	13 627	17 990	18 336	20 586	19 466	21 693	22 530	
Water Distribution	7 358	10 092	8 175	13 105	13 451	17 189	14 448	15 597	16 533	
Water Storage	5 515	6 339	5 453	4 885	4 885	3 397	5 018	6 096	5 997	
Waste water management	12 319	15 990	14 180	16 014	16 294	23 519	17 742	19 219	20 283	
Sewerage	9 321	12 872	10 769	11 489	11 502	18 623	12 577	13 607	14 332	
Storm Water Management	2 262	2 301	2 525	3 459	3 713	3 770	4 019	4 371	4 616	
Public Toilets	736	817	886	1 066	1 079	1 126	1 146	1 240	1 335	
Waste management	12 891	17 295	17 569	18 546	19 352	24 223	20 798	22 526	23 902	
Solid Waste	12 891	17 295	17 569	18 546	19 352	24 223	20 798	22 526	23 902	
Other	386	424	482	550	550	517	583	618	656	
Air Transport	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Tourism	386	424	482	550	550	517	583	618	656	
Forestry	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	220 081	247 153	266 029	286 913	288 692	334 651	347 930	391 886	432 825
Surplus/(Deficit) for the year		19 430	16 818	41 902	57 785	59 030	(38 567)	45 984	28 891	17 332

#### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	-	-	-
check opexp balance	-186 874	-143 354	-175 135	-279 285	-279 285	-279 285	-	-	-

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		33 654	36 694	44 775	50 363	47 855	45 353	53 630	58 043	57 817
Vote 2 - Civil Services		57 167	66 715	90 634	106 388	106 388	82 164	96 881	95 120	87 550
Vote 3 - Community & Social Services		21 566	29 386	36 803	40 348	44 832	47 552	51 808	47 116	50 623
Vote 4 - Corporate Services		2 331	3 665	5 665	4 837	5 007	4 887	5 161	4 937	5 813
Vote 5 - Electricity		73 371	91 358	108 347	127 345	127 768	105 196	154 073	183 911	215 621
Vote 6 - Executive & Council		33	-	-	-	80	40	50	270	-
Vote 7 - Housing		41 317	25 839	7 852	322	322	565	11 201	15 410	16 194
Vote 8 - Planning		1 359	821	936	983	1 433	762	1 699	1 616	2 016
Vote 9 - Public Safety		3 198	3 365	3 470	4 900	4 900	3 105	5 194	6 434	5 836
Vote 10 - Sport & Recreation		5 515	6 128	9 448	9 212	9 137	6 459	14 218	7 919	8 686
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	239 511	263 971	307 932	344 698	347 722	296 084	393 915	420 777	450 158
Expenditure by Vote, to be appropriated	1									
Vote 1 - Budget & Treasury Office		19 772	26 152	25 504	23 485	22 989	52 697	29 819	29 483	31 133
Vote 2 - Civil Services		44 058	55 656	53 211	65 025	66 761	80 523	70 651	77 200	80 165
Vote 3 - Community & Social Services		9 719	11 446	12 909	17 000	16 004	16 428	19 188	19 676	19 161
Vote 4 - Corporate Services		22 439	25 047	36 734	27 978	28 521	35 294	34 130	36 290	38 622
Vote 5 - Electricity		57 654	75 257	94 662	113 681	115 327	96 356	138 706	166 800	197 477
Vote 6 - Executive & Council		4 722	7 431	7 481	7 783	8 042	7 817	9 070	9 448	9 902
Vote 7 - Housing		42 422	26 866	12 378	2 295	2 293	2 352	13 402	17 735	18 665
Vote 8 - Planning		2 490	2 120	2 778	3 445	3 727	3 291	4 455	4 622	5 265
Vote 9 - Public Safety		5 063	4 880	5 682	8 434	7 921	9 497	9 058	9 735	10 317
Vote 10 - Sport & Recreation		11 740	12 297	14 692	17 788	17 107	30 394	19 452	20 897	22 120
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	220 081	247 153	266 029	286 913	288 692	334 651	347 930	391 886	432 825
Surplus/(Deficit) for the year	2	19 430	16 818	41 902	57 785	59 030	(38 567)	45 984	28 891	17 332

**References**

1. Insert 'Vote': e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote



WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		33 654	36 694	44 775	50 363	47 855	45 353	53 630	58 043	57 817
1.1 - Property Rates		21 926	27 409	31 438	40 455	36 576	37 390	43 611	46 130	49 136
1.2 - Financial Administration		11 687	9 166	13 294	9 766	11 137	7 961	9 867	11 753	8 511
1.3 - Income		41	75	43	143	143	3	152	161	170
1.4 - Treasury : Supply Chain		-	44	-	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		57 167	66 715	90 634	106 388	106 388	82 164	96 881	95 120	87 550
2.1 - Public Toilets		-	-	5	-	-	-	-	-	-
2.2 - Sewerage		13 091	12 617	16 905	22 030	22 030	14 405	21 704	16 558	18 007
2.3 - Storm water Management		1 653	3 383	2 361	3 557	3 557	1 779	500	-	-
2.4 - Roads		3 606	3 619	16 165	13 806	13 806	12 803	9 687	6 104	6 457
2.5 - Solid Waste Management		13 140	14 496	15 516	14 769	14 769	11 431	15 693	16 306	18 178
2.6 - Water		25 678	32 601	39 683	52 226	52 226	41 746	49 297	56 152	44 909
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Community & Social Services		21 566	29 386	36 803	40 348	44 832	47 552	51 808	47 116	50 623
3.1 - Cemetrries		177	152	170	(1)	(1)	128	0	(2)	(1)
3.2 - Control centre		-	-	-	-	-	-	-	-	-
3.3 - Library services		505	458	560	648	4 587	660	5 449	44	48
3.4 - Community Halls & Facilities		248	185	283	281	281	388	298	310	335
3.5 - Licensing & regulation		65	62	89	70	70	52	74	77	84
3.6 - Environmental Protection		-	-	-	-	77	-	-	-	-
3.7 - Social & Welfare services		20 570	28 530	35 701	39 350	39 818	46 324	44 585	46 687	50 158
3.8 - Property maintenance		-	-	-	-	-	-	-	-	-
3.9 - Local Economical Development		-	-	-	-	-	-	1 401	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2 331	3 665	5 665	4 837	5 007	4 887	5 161	4 937	5 813
4.1 - Administration		90	-	-	-	-	-	-	-	-
4.2 - Property Administration		780	2 606	4 463	3 043	3 043	1 773	1 895	1 285	1 242
4.3 - Information Technology		-	-	-	-	-	-	-	-	-
4.4 - Human resources		572	-	19	410	580	495	435	451	488
4.5 - Council cost		889	1 058	1 182	1 384	1 384	2 619	2 831	3 200	4 083
4.6 - Town secretary		-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	-	1	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		73 371	91 358	108 347	127 345	127 768	105 196	154 073	183 911	215 621
5.1 - Electricity : Administration		72 782	91 358	108 347	127 345	127 768	105 196	153 223	183 911	215 621
5.2 - Street lighting		590	-	-	-	-	-	850	-	-
5.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - Executive & Council		33	-	-	-	80	40	50	270	-
6.1 - Integrated Development Plannin		-	-	-	-	80	40	50	270	-
6.2 - Municipal Manager		33	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		41 317	25 839	7 852	322	322	565	11 201	15 410	16 194
7.1 - Housing		41 317	25 839	7 852	322	322	565	11 201	15 410	16 194
		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Vote 14 - 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 15 - 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	239 511	263 971	307 932	344 698	347 722	296 084	393 915	420 777	450 158

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
<b>Expenditure by Vote</b>										
<b>Vote 1 - Budget &amp; Treasury Office</b>	1	19 772	26 152	25 504	23 485	22 989	52 697	29 819	29 483	31 133
1.1 - Property Rates		-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		11 659	14 607	10 961	8 004	6 591	36 914	10 447	10 527	11 047
1.3 - Income		5 319	7 050	8 336	9 651	10 238	9 493	12 593	11 693	12 313
1.4 - Treasury : Supply Chain		1 349	2 266	3 076	3 334	3 665	3 558	3 646	3 934	4 249
1.5 - Treasury : Audit		1 445	2 230	3 130	2 495	2 495	2 732	3 133	3 329	3 524
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Civil Services</b>		44 058	55 656	53 211	65 025	66 761	80 523	70 651	77 200	80 165
2.1 - Public Toilets		736	817	886	1 066	1 079	1 126	1 146	1 240	1 335
2.2 - Sewerage		9 321	12 872	10 769	11 489	11 502	18 623	12 577	13 607	14 332
2.3 - Storm water Management		2 262	2 301	2 525	3 459	3 713	3 770	4 019	4 371	4 616
2.4 - Roads		5 975	5 939	7 835	12 476	12 778	12 195	12 645	13 762	13 450
2.5 - Solid Waste Management		12 891	17 295	17 569	18 546	19 352	24 223	20 798	22 526	23 902
2.6 - Water		12 873	16 431	13 627	17 990	18 336	20 586	19 466	21 693	22 530
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Community &amp; Social Services</b>		9 719	11 446	12 909	17 000	16 004	16 428	19 188	19 676	19 161
3.1 - Cemtries		1 396	1 560	1 668	2 037	2 014	2 009	2 220	2 426	2 594
3.2 - Control centre		531	650	694	757	364	377	391	422	455
3.3 - Library services		3 079	3 582	3 920	4 921	4 847	4 664	5 307	5 738	6 195
3.4 - Community Halls & Facilities		1 910	2 079	2 338	2 989	2 519	3 151	3 215	3 487	3 742
3.5 - Licensing & regulation		22	34	35	52	52	61	54	57	62
3.6 - Environmental Protection		251	445	606	704	782	718	758	817	882
3.7 - Social & Welfare services		1 516	1 925	2 271	3 583	3 718	3 535	4 990	4 368	2 714
3.8 - Property maintenance		570	630	683	1 079	844	1 068	1 172	1 294	1 367
3.9 - Local Economical Development		446	541	695	878	865	845	1 080	1 067	1 150
-		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		22 439	25 047	36 734	27 978	28 521	35 294	34 130	36 290	38 622
4.1 - Administration		2 285	2 289	2 557	2 903	2 642	2 618	3 056	3 325	3 497
4.2 - Property Administration		2 411	2 572	2 377	1 673	1 657	1 733	2 119	2 013	2 090
4.3 - Information Technology		680	524	853	1 304	1 246	1 094	1 513	1 586	1 652
4.4 - Human resources		8 130	10 142	20 870	10 175	10 169	16 716	13 581	14 576	15 591
4.5 - Council cost		6 765	7 467	8 304	9 354	9 748	10 294	10 549	11 217	11 939
4.6 - Town secretary		925	861	965	1 058	1 038	1 067	1 031	1 119	1 213
4.7 - Tourism		386	424	482	550	550	517	583	618	656
4.8 - Marketing & Communication		856	753	326	840	1 411	1 205	1 591	1 723	1 865
4.9 - Cliental Services		-	15	0	121	59	50	107	113	120
-		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Electricity</b>		57 654	75 257	94 662	113 681	115 327	96 356	138 706	166 800	197 477
5.1 - Electricity : Administration		56 025	73 322	92 313	111 035	112 152	93 652	135 045	162 885	193 338
5.2 - Street lighting	957	1 060	1 225	1 292	1 812	1 583	1 897	2 014	2 100	
5.3 - Mechanical Workshop	672	875	1 125	1 354	1 364	1 121	1 765	1 902	2 039	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
<b>Vote 6 - Executive &amp; Council</b>	4 722	7 431	7 481	7 783	8 042	7 817	9 070	9 448	9 902	
6.1 - Integrated Development Plannin	1 268	1 398	1 178	1 559	1 819	1 460	1 713	2 049	1 906	
6.2 - Municipal Manager	781	1 983	1 724	1 382	1 382	1 429	2 133	1 762	1 904	
6.3 - Chief Executive's	2 673	4 050	4 579	4 842	4 842	4 927	5 224	5 637	6 092	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
<b>Vote 7 - Housing</b>	42 422	26 866	12 378	2 295	2 293	2 352	13 402	17 735	18 665	
7.1 - Housing	42 422	26 866	12 378	2 295	2 293	2 352	13 402	17 735	18 665	
-	-	-	-	-	-	-	-	-	-	

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Vote 14 - 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 15 - 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	220 081	247 153	266 029	286 913	288 692	334 651	347 930	391 886	432 825
Surplus/(Deficit) for the year	2	19 430	16 818	41 902	57 785	59 030	(38 567)	45 984	28 891	17 332

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC022 Witzenberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue By Source</b>												
Property rates	2		21 845	26 695	30 515	39 309	35 430	36 101	36 101	42 388	44 794	47 757
Property rates - penalties & collection charges			680	714	746	675	675	1 063	1 063	729	816	819
Service charges - electricity revenue	2		70 498	90 038	106 347	126 914	127 338	104 810	104 810	152 783	183 469	215 137
Service charges - water revenue	2		19 507	22 511	23 352	27 623	27 623	21 135	21 135	29 146	30 666	33 000
Service charges - sanitation revenue	2		10 846	11 248	12 272	11 531	11 531	7 279	7 279	12 100	12 696	13 910
Service charges - refuse revenue	2		11 996	12 530	12 580	13 337	13 337	10 102	10 102	13 869	14 381	16 072
Service charges - other			1 193	985	1 245	1 543	1 543	865	865	1 635	1 698	1 837
Rental of facilities and equipment			6 090	5 879	6 406	7 282	7 282	6 169	6 169	7 719	8 014	8 674
Interest earned - external investments			7 604	3 676	2 893	1 846	1 846	1 877	1 877	1 957	1 857	2 199
Interest earned - outstanding debtors			4 136	3 472	4 066	3 905	3 905	3 376	3 376	4 139	4 718	4 651
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			751	662	559	2 046	2 046	526	526	2 169	3 293	2 437
Licences and permits			151	137	194	230	230	148	148	244	254	274
Agency services			2 259	2 614	2 667	2 702	2 702	2 497	2 497	2 864	2 974	3 218
Transfers recognised - operational			67 291	61 433	53 668	48 732	55 287	55 922	55 922	71 088	74 196	75 640
Other revenue	2		2 985	3 513	3 717	2 498	2 423	2 899	2 899	2 568	2 672	2 886
Gains on disposal of PPE			74	-	-	2	2	1	1	2	2	2
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>227 907</b>	<b>246 106</b>	<b>261 225</b>	<b>290 176</b>	<b>293 200</b>	<b>254 769</b>	<b>254 769</b>	<b>345 402</b>	<b>386 500</b>	<b>428 513</b>
<b>Expenditure By Type</b>												
Employee related costs	2		60 391	70 568	77 083	96 698	93 619	97 983	97 983	104 080	112 505	121 662
Remuneration of councillors			4 980	5 087	5 577	6 580	6 690	6 690	6 690	7 091	7 517	7 968
Debt impairment	3		11 143	20 157	12 887	9 858	9 858	30 288	30 288	10 450	11 077	11 741
Depreciation & asset impairment	2		4 708	7 430	8 789	15 884	15 884	15 852	15 852	18 623	20 627	18 919
Finance charges			16 273	14 600	13 929	9 785	9 755	9 577	9 577	17 478	19 636	20 499
Bulk purchases	2		45 654	61 491	79 826	96 315	96 739	75 454	75 454	118 259	144 807	173 769
Other materials	8		-	-	-	-	-	-	-	-	-	-
Contracted services			5 660	5 742	9 142	8 429	9 198	8 174	8 174	9 278	9 651	10 207
Transfers and grants			528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Other expenditure	4, 5		70 930	61 361	57 866	42 604	46 170	89 931	89 931	61 593	64 924	66 849
Loss on disposal of PPE			-	9	28	-	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>220 268</b>	<b>247 296</b>	<b>266 205</b>	<b>287 192</b>	<b>288 971</b>	<b>334 930</b>	<b>334 930</b>	<b>347 930</b>	<b>391 886</b>	<b>432 825</b>
<b>Surplus/(Deficit)</b>			<b>7 639</b>	<b>(1 190)</b>	<b>(4 980)</b>	<b>2 983</b>	<b>4 229</b>	<b>(80 161)</b>	<b>(80 161)</b>	<b>(2 529)</b>	<b>(5 386)</b>	<b>(4 312)</b>
Transfers recognised - capital			11 604	17 504	46 707	54 522	54 522	41 315	41 315	48 513	34 277	21 645
Contributions recognised - capital	6		-	360	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
Taxation			-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>			<b>19 243</b>	<b>16 674</b>	<b>41 727</b>	<b>57 506</b>	<b>58 751</b>	<b>(38 846)</b>	<b>(38 846)</b>	<b>45 984</b>	<b>28 891</b>	<b>17 332</b>

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs

5. Repairs &amp; maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		-	-	-	7 504	8 219	8 219	8 219	-	-	-
Vote 3 - Community & Social Services		-	-	-	60	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	100	101	101	101	-	-	-
Vote 5 - Electricity		-	-	-	200	200	200	200	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	300	300	300	300	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	-	<b>8 164</b>	<b>8 820</b>	<b>8 820</b>	<b>8 820</b>	-	-	-
<b>Single-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - Budget & Treasury Office		-	-	-	45	45	45	45	-	-	-
Vote 2 - Civil Services		-	-	-	50 425	58 500	58 500	58 500	40 967	24 599	14 122
Vote 3 - Community & Social Services		-	-	-	184	800	800	800	1 431	276	570
Vote 4 - Corporate Services		-	-	-	2 365	882	882	882	2 387	480	3 066
Vote 5 - Electricity		-	-	-	1 848	3 574	3 574	3 574	3 066	763	400
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	1	6	6	6	-	70	-
Vote 8 - Planning		-	-	-	3	22	22	22	-	-	-
Vote 9 - Public Safety		-	-	-	963	1 573	1 573	1 573	380	560	370
Vote 10 - Sport & Recreation		-	-	-	3 699	4 985	5 010	5 010	9 251	7 061	4 450
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	<b>59 532</b>	<b>70 387</b>	<b>70 412</b>	<b>70 412</b>	<b>57 482</b>	<b>33 810</b>	<b>22 978</b>
<b>Total Capital Expenditure - Vote</b>		-	-	-	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>57 482</b>	<b>33 810</b>	<b>22 978</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		-	-	-	<b>2 517</b>	<b>1 051</b>	<b>1 051</b>	<b>1 051</b>	<b>2 494</b>	<b>587</b>	<b>3 416</b>
Executive and council		-	-	-	-	52	52	52	-	-	-
Budget and treasury office		-	-	-	45	45	45	45	-	-	-
Corporate services		-	-	-	2 472	953	953	953	2 494	587	3 416
<b>Community and public safety</b>		-	-	-	<b>5 188</b>	<b>7 542</b>	<b>7 567</b>	<b>7 567</b>	<b>10 943</b>	<b>8 130</b>	<b>5 190</b>
Community and social services		-	-	-	236	688	688	688	169	369	320
Sport and recreation		-	-	-	3 699	4 985	5 010	5 010	9 251	7 081	4 500
Public safety		-	-	-	1 253	1 863	1 863	1 863	1 522	610	370
Housing		-	-	-	1	6	6	6	-	70	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	<b>15 789</b>	<b>22 474</b>	<b>22 474</b>	<b>22 474</b>	<b>19 769</b>	<b>8 171</b>	<b>6 652</b>
Planning and development		-	-	-	3	22	22	22	1 365	-	-
Road transport		-	-	-	15 784	22 363	22 363	22 363	18 404	8 171	6 652
Environmental protection		-	-	-	1	89	89	89	-	-	-
<b>Trading services</b>		-	-	-	<b>44 203</b>	<b>48 141</b>	<b>48 141</b>	<b>48 141</b>	<b>39 179</b>	<b>29 547</b>	<b>15 016</b>
Electricity		-	-	-	2 027	3 745	3 745	3 745	2 933	740	400
Water		-	-	-	26 238	22 982	22 982	22 982	24 202	22 961	6 846
Waste water management		-	-	-	15 280	20 579	20 579	20 579	12 023	5 824	6 920
Waste management		-	-	-	658	835	835	835	21	22	850
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	-	-	-	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>72 385</b>	<b>46 435</b>	<b>30 275</b>
<b>Funded by:</b>											
National Government		-	-	-	31 971	38 909	38 909	38 909	52 378	33 135	19 584
Provincial Government		-	-	-	19 557	23 817	23 817	23 817	8 109	-	-
District Municipality		-	-	-	-	1 752	1 752	1 752	-	-	-
Other transfers and grants		-	-	-	-	-	(0)	(0)	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	-	-	-	<b>51 529</b>	<b>64 478</b>	<b>64 478</b>	<b>64 478</b>	<b>60 488</b>	<b>33 135</b>	<b>19 584</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	<b>16 168</b>	<b>14 729</b>	<b>14 754</b>	<b>14 754</b>	<b>11 897</b>	<b>13 300</b>	<b>10 690</b>
<b>Total Capital Funding</b>	<b>7</b>	-	-	-	<b>67 697</b>	<b>79 207</b>	<b>79 232</b>	<b>79 232</b>	<b>72 385</b>	<b>46 435</b>	<b>30 275</b>

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget



WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Municipal Vote</b>	<b>2</b>										
<b>Multi-year expenditure appropriation</b>											
<b>Vote 1 - Budget &amp; Treasury Office</b>		-	-	-	-	-	-	-	-	-	-
1.1 - Property Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		-	-	-	-	-	-	-	-	-	-
1.3 - Income		-	-	-	-	-	-	-	-	-	-
1.4 - Treasury : Supply Chain		-	-	-	-	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Civil Services</b>		-	-	-	7 504	8 219	8 219	8 219	-	-	-
2.1 - Public Toilets		-	-	-	-	-	-	-	-	-	-
2.2 - Sewerage		-	-	-	1 039	935	935	935	-	-	-
2.3 - Storm water Management		-	-	-	150	177	177	177	-	-	-
2.4 - Roads		-	-	-	2 377	2 377	2 377	2 377	-	-	-
2.5 - Solid Waste Management		-	-	-	439	230	230	230	-	-	-
2.6 - Water		-	-	-	3 500	4 500	4 500	4 500	-	-	-
<b>Vote 3 - Community &amp; Social Services</b>		-	-	-	60	-	-	-	-	-	-
3.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-
3.2 - Control centre		-	-	-	-	-	-	-	-	-	-
3.3 - Library services		-	-	-	-	-	-	-	-	-	-
3.4 - Community Halls & Facilities		-	-	-	60	-	-	-	-	-	-
3.5 - Licensing & regulation		-	-	-	-	-	-	-	-	-	-
3.6 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
3.7 - Social & Welfare services		-	-	-	-	-	-	-	-	-	-
3.8 - Property maintenance		-	-	-	-	-	-	-	-	-	-
3.9 - Local Economical Development		-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		-	-	-	100	101	101	101	-	-	-
4.1 - Administration		-	-	-	100	101	101	101	-	-	-
4.2 - Property Administration		-	-	-	-	-	-	-	-	-	-
4.3 - Information Technology		-	-	-	-	-	-	-	-	-	-
4.4 - Human resources		-	-	-	-	-	-	-	-	-	-
4.5 - Council cost		-	-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	-	-	-	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Electricity</b>		-	-	-	200	200	200	200	-	-	-
5.1 - Electricity : Administration		-	-	-	200	200	200	200	-	-	-
5.2 - Street lighting		-	-	-	-	-	-	-	-	-	-
5.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Executive &amp; Council</b>		-	-	-	-	-	-	-	-	-	-
6.1 - Integrated Development Plannin		-	-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>		-	-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning</b>		-	-	-	-	-	-	-	-	-	-
8.1 - Building		-	-	-	-	-	-	-	-	-	-
8.2 - Town Planning		-	-	-	-	-	-	-	-	-	-
8.3 - Project Management		-	-	-	-	-	-	-	-	-	-
8.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
<b>Vote 9 - Public Safety</b>		-	-	-	300	300	300	300	-	-	-
9.1 - Fire Protection		-	-	-	-	-	-	-	-	-	-
9.2 - Police & Traffic		-	-	-	300	300	300	300	-	-	-
9.3 - Disaster management		-	-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Sport &amp; Recreation</b>		-	-	-	-	-	-	-	-	-	-
10.1 - Pine Forest Resort		-	-	-	-	-	-	-	-	-	-
10.2 - Klipriver Park Resort		-	-	-	-	-	-	-	-	-	-
10.3 - Parks		-	-	-	-	-	-	-	-	-	-
10.4 - Sport grounds		-	-	-	-	-	-	-	-	-	-
10.5 - Swimming pools		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	8 164	8 820	8 820	8 820	-	-	-

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Current assets											
Cash		29	4 684	2 432	559	1 546	1 546	1 546	1 096	876	904
Call investment deposits	1	32 543	38 819	27 781	27 406	27 406	27 406	27 406	53 685	42 929	44 292
Consumer debtors	1	26 564	30 463	21 845	32 236	28 781	28 781	28 781	61 594	61 697	62 089
Other debtors		-	306	3 002	1 373	1 373	1 373	1 373	1 373	1 112	901
Current portion of long-term receivables		-	58	67	42	42	42	42	42	36	30
Inventory	2	-	4 426	4 699	5 308	5 308	5 308	5 308	5 308	5 626	6 020
Total current assets		59 136	78 756	59 827	66 925	64 455	64 455	64 455	123 097	112 276	114 236
Non current assets											
Long-term receivables		-	406	222	392	392	392	392	392	385	379
Investments		-	23	23	23	23	23	23	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	23	23	23
Property, plant and equipment	3	129 058	150 167	203 329	268 091	258 395	258 395	258 395	269 616	295 124	299 580
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	227	1 011	264	264	264	264	337	337	337
Other non-current assets		-	2 166	1 389	-	-	-	-	-	-	-
Total non current assets		129 058	152 989	205 974	268 770	259 074	259 074	259 074	270 368	295 869	300 318
TOTAL ASSETS		188 194	231 745	265 801	335 694	323 529	323 529	323 529	393 465	408 146	414 555
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	7 511	7 919	8 172	8 045	8 045	8 045	8 045	8 045	8 700	9 300
Consumer deposits		-	1 633	1 730	2 048	2 048	2 048	2 048	2 048	2 294	2 569
Trade and other payables	4	36 246	51 539	26 984	46 569	38 343	38 343	38 343	46 569	46 564	48 764
Provisions		-	11 006	10 621	14 588	14 588	14 588	14 588	26 494	32 903	39 824
Total current liabilities		43 757	72 097	47 507	71 251	63 025	63 025	63 025	83 157	90 461	100 457
Non current liabilities											
Borrowing		59 426	48 553	39 161	36 959	36 959	36 959	36 959	36 959	28 914	20 214
Provisions		41 199	55 507	75 048	60 293	60 293	60 293	60 293	59 416	62 921	66 756
Total non current liabilities		100 626	104 060	114 210	97 252	97 252	97 252	97 252	96 375	91 835	86 970
TOTAL LIABILITIES		144 382	176 157	161 716	168 503	160 277	160 277	160 277	179 532	182 296	187 427
NET ASSETS	5	43 812	55 589	104 084	167 191	163 252	163 252	163 252	213 933	225 850	227 128
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		-	45 169	32 513	155 368	151 429	151 429	151 429	142 384	171 275	188 607
Reserves	4	11 593	10 420	15 755	14 702	14 702	14 702	14 702	10 462	10 462	10 462
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	11 593	55 589	48 268	170 069	166 130	166 130	166 130	152 846	181 738	199 070

References

- 1. Detail to be provided in Table SA3
- 2. Include completed low cost housing to be transferred to beneficiaries within 12 months
- 3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
- 5. Net assets must balance with Total Community Wealth/Equity

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		142 792	186 336	188 374	226 376	222 920	222 920	222 920	258 270	295 679	335 603
Government - operating	1	67 291	61 433	38 967	48 732	54 742	54 742	54 742	71 088	74 196	75 640
Government - capital	1	11 604	17 820	16 884	50 995	50 995	50 995	50 995	50 995	27 041	22 132
Interest		11 532	7 030	6 954	5 751	5 751	5 751	5 751	6 096	6 575	6 850
Dividends		-	-		-		-	-	-	-	-
Payments											
Suppliers and employees		(197 359)	(211 375)	(246 532)	(248 488)	(248 004)	(248 004)	(248 004)	(302 929)	(339 726)	(378 648)
Finance charges		(14 422)	(12 369)	(12 054)	(9 785)	(9 785)	(9 785)	(9 785)	(17 478)	(19 636)	(20 499)
Transfers and Grants	1	(528)	(851)	(653)	(1 038)	(1 038)	(1 038)	(1 038)	(1 079)	(1 144)	(1 212)
NET CASH FROM/(USED) OPERATING ACTIVITIES		20 911	48 023	(8 059)	72 543	75 581	75 581	75 581	64 964	42 986	39 867
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	322	322	322	322	322	261	211
Decrease (increase) other non-current receivables		2	131	49	14	14	14	14	14	13	12
Decrease (increase) in non-current investments		3 338		-	-	-	-	-	-	-	-
Payments											
Capital assets		(20 195)	(29 712)	(61 143)	(67 697)	(77 392)	(77 392)	(77 392)	(72 385)	(46 435)	(30 275)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 855)	(29 582)	(61 093)	(67 360)	(77 056)	(77 056)	(77 056)	(72 048)	(46 161)	(30 051)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		18 760	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	97	219	219	219	219	219	246	275
Payments											
Repayment of borrowing		(10 019)	(7 511)	(9 138)	(7 441)	(7 441)	(7 441)	(7 441)	(7 441)	(8 045)	(8 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8 742	(7 511)	(9 041)	(7 221)	(7 221)	(7 221)	(7 221)	(7 221)	(7 799)	(8 425)
NET INCREASE/ (DECREASE) IN CASH HELD		12 797	10 930	(78 193)	(2 038)	(8 696)	(8 696)	(8 696)	(14 306)	(10 975)	1 391
Cash/cash equivalents at the year begin:	2	19 775	32 573	43 503	30 003	30 003	30 003	30 003	21 307	7 002	(3 973)
Cash/cash equivalents at the year end:	2	32 573	43 503	(34 691)	27 965	21 307	21 307	21 307	7 002	(3 973)	(2 582)

References

- 1. Local/District municipalities to include transfers from/to District/Local Municipalities
- 2. Cash equivalents includes investments with maturities of 3 months or less

WC022 Witzenberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	32 573	43 503	(34 691)	27 965	21 307	21 307	21 307	7 002	(3 973)	(2 582)
Other current investments > 90 days		0	(0)	64 904	–	7 644	7 644	7 644	47 779	47 779	47 779
Non current assets - Investments	1	–	23	23	23	23	23	23	–	–	–
Cash and investments available:		32 573	43 525	30 236	27 988	28 975	28 975	28 975	54 780	43 805	45 196
Application of cash and investments											
Unspent conditional transfers		14 631	25 476	20 007	18 462	7 039	7 039	7 039	18 462	17 052	17 481
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	(3 188)	(7 110)	(15 345)	(4 019)	2 460	(3 266)	(3 266)	(31 976)	(30 677)	(29 362)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		11 444	18 366	4 662	14 443	9 498	3 772	3 772	(13 514)	(13 625)	(11 881)
Surplus(shortfall)		21 129	25 159	25 574	13 545	19 476	25 202	25 202	68 294	57 430	57 077

- References
1. Must reconcile with Budgeted Cash Flows
  2. For example: VAT; taxation
  3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable,
  4. For example: sinking fund requirements for borrowing
  5. Council approval required for each reserve created and basis of cash backing of reserves

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	64 097	62 306	62 320	61 553	35 349	17 047
Infrastructure - Road transport		-	-	-	17 342	18 740	18 740	11 120	5 380	3 652
Infrastructure - Electricity		-	-	-	500	641	641	3 792	600	400
Infrastructure - Water		-	-	-	25 223	19 402	19 402	18 624	22 945	6 846
Infrastructure - Sanitation		-	-	-	10 629	7 075	7 075	6 850	300	-
Infrastructure - Other		-	-	-	2 016	4 377	4 377	9 408	-	-
Infrastructure		-	-	-	55 710	50 236	50 236	49 795	29 225	10 895
Community		-	-	-	3 082	4 196	4 196	5 422	1 203	1 613
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	5 300	7 857	7 871	6 336	4 920	4 536
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	6	17	17	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	3 599	16 901	16 912	10 831	11 086	13 227
Infrastructure - Road transport		-	-	-	350	3 500	3 500	3 913	3 053	3 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	1 788	10 007	10 007	4 350	5 200	6 900
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2 138	13 507	13 507	8 263	8 253	9 900
Community		-	-	-	50	241	241	1 854	1 767	2 157
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	1 291	2 893	2 904	654	1 067	1 170
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	120	260	260	60	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	17 692	22 240	22 240	15 034	8 433	6 652
Infrastructure - Electricity		-	-	-	500	641	641	3 792	600	400
Infrastructure - Water		-	-	-	25 223	19 402	19 402	18 624	22 945	6 846
Infrastructure - Sanitation		-	-	-	12 417	17 082	17 082	11 200	5 500	6 900
Infrastructure - Other		-	-	-	2 016	4 377	4 377	9 408	-	-
Infrastructure		-	-	-	57 848	63 742	63 742	58 058	37 478	20 795
Community		-	-	-	3 132	4 437	4 437	7 277	2 970	3 770
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	6 591	10 750	10 776	6 990	5 987	5 706
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	126	277	277	60	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	67 697	79 207	79 232	72 385	46 435	30 275
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	17 692	22 240	22 240	37 274	45 707	52 359
Infrastructure - Electricity		-	-	-	500	641	641	4 433	5 033	5 433
Infrastructure - Water		-	-	-	25 223	19 402	19 402	38 026	60 971	67 817
Infrastructure - Sanitation		-	-	-	12 417	17 082	17 082	28 282	33 782	33 782
Infrastructure - Other		-	-	-	2 016	4 377	4 377	13 786	13 786	13 786
Infrastructure		-	-	-	57 848	63 742	63 742	121 801	159 275	173 177
Community		-	-	-	3 132	4 437	4 437	11 714	14 684	18 454
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	(9 167)	(4 857)	(4 799)	(16 373)	(31 012)	(44 225)
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	227	1 011	264	264	264	337	337	337
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	227	1 011	52 076	63 587	63 645	117 479	143 287	147 743
EXPENDITURE OTHER ITEMS										
<u>Depreciation &amp; asset impairment</u>	3	4 708	7 430	8 789	15 884	15 884	15 852	18 623	20 627	18 919
<u>Repairs and Maintenance by Asset Class</u>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		4 708	7 430	8 789	15 884	15 884	15 852	18 623	20 627	18 919
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	5.3%	21.3%	21.3%	15.0%	23.9%	43.7%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	22.7%	106.4%	106.7%	58.2%	53.7%	69.9%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	7.0%	27.0%	27.0%	9.0%	8.0%	9.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		Not available	Not available	Not available	Not available	Not available		Not available	Not available	Not available
Piped water inside yard (but not in dwelling)		9 911	10 701	10 835	10 845	10 845	10 845	10 845	10 845	10 845
Using public tap (at least min.service level)	2	1 500	1 686	1 691	1 691	1 691		1 691	1 691	1 691
Other water supply (at least min.service level)	4					-				-
<i>Minimum Service Level and Above sub-total</i>		11 411	12 387	12 526	12 536	12 536	10 845	12 536	12 536	12 536
Using public tap (< min.service level)	3						-			-
Other water supply (< min.service level)	4						-			-
No water supply							-			-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	11 411	12 387	12 526	12 536	12 536	10 845	12 536	12 536	12 536
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		9 538	10 220	10 296	10 300	10 300	10 300	10 300	10 300	10 300
Flush toilet (with septic tank)		763	736	735	730	730	730	730	730	730
Chemical toilet		1 500	1 686	1 691	1 691	1 691	1 691	1 691	1 691	1 691
Pit toilet (ventilated)						-				-
Other toilet provisions (> min.service level)						-				-
<i>Minimum Service Level and Above sub-total</i>		11 801	12 642	12 722	12 721	12 721	12 721	12 721	12 721	12 721
Bucket toilet							-			-
Other toilet provisions (< min.service level)							-			-
No toilet provisions							-			-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	11 801	12 642	12 722	12 721	12 721	12 721	12 721	12 721	12 721
<b>Energy:</b>										
Electricity (at least min.service level)		1 860	1 849	1 768	1 769	1 769	1 769	1 769	1 769	1 769
Electricity - prepaid (min.service level)		8 063	8 757	8 855	8 856	8 856	8 856	8 856	8 856	8 856
<i>Minimum Service Level and Above sub-total</i>		9 923	10 606	10 623	10 625	10 625	10 625	10 625	10 625	10 625
Electricity (< min.service level)							-			-
Electricity - prepaid (< min. service level)		1 488	2 190	2 190	2 408	2 408	2 408	2 408	2 408	2 408
Other energy sources							-			-
<i>Below Minimum Service Level sub-total</i>		1 488	2 190	2 190	2 408	2 408	2 408	2 408	2 408	2 408
<b>Total number of households</b>	5	11 411	12 796	12 813	13 033	13 033	13 033	13 033	13 033	13 033
<b>Refuse:</b>										
Removed at least once a week		9 538	10 911	11 057	11 067	11 067	11 067	11 077	11 087	11 087
<i>Minimum Service Level and Above sub-total</i>		9 538	10 911	11 057	11 067	11 067	11 067	11 077	11 087	11 087
Removed less frequently than once a week							-			-
Using communal refuse dump							-			-
Using own refuse dump							-			-
Other rubbish disposal							-			-
No rubbish disposal							-			-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	9 538	10 911	11 057	11 067	11 067	11 067	11 077	11 087	11 087
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		2 259	2 361	3 300	3 465	3 465	3 465	3 638	3 820	3 820
Sanitation (free minimum level service)		2 052	2 142	3 300	3 465	3 465	3 465	3 638	3 820	3 820
Electricity/other energy (50kwh per household per month)		2 259	2 361	3 300	3 465	3 465	3 465	3 638	3 820	3 820
Refuse (removed at least once a week)		2 052	2 142	3 300	3 465	3 465	3 465	3 638	3 820	3 820
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		1 271	1 871	3 900	3 026	3 026	3 026	3 754	4 094	4 094
Sanitation (free sanitation service)		1 970	2 898	4 000	5 257	5 257	5 257	5 744	6 265	6 265
Electricity/other energy (50kwh per household per month)		587	864	1 600	1 465	1 465	1 465	1 749	1 927	1 927
Refuse (removed once a week)		2 152	3 166	5 200	5 606	5 606	5 606	6 126	6 685	6 685
<b>Total cost of FBS provided (minimum social package)</b>		5 980	8 800	14 700	15 353	15 353	15 353	17 373	18 971	18 971
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		15 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sanitation (Rand per household per month)		116	122	122	125	125	125	130	136	136
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		120	120	120	134	134	134	140	145	145
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		NA	NA	NA	NA	NA	NA	NA	NA	NA
Property rates (other exemptions, reductions and rebates)		-	1 210	2 341	2 464	2 464	2 464	2 727	2 977	2 977
Water		1 780	1 944	3 900	3 026	3 026	3 026	3 754	4 094	4 094
Sanitation		2 503	2 937	4 000	5 257	5 257	5 257	5 744	6 265	6 265
Electricity/other energy		675	911	1 600	1 465	1 465	1 465	1 749	1 927	1 927
Refuse		2 693	3 128	5 200	5 606	5 606	5 606	6 126	6 685	6 685
Municipal Housing - rental rebates		-	204	311	331	331	331	347	364	364
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	406	406	294	294	294	244	262	262
<b>Total revenue cost of free services provided (total social package)</b>	6	7 652	10 741	17 758	18 442	18 442	18 442	20 691	22 574	22 574

WC022 Witzenberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates		22 354	27 845	31 142	41 773	37 894	38 471	38 471	45 115	47 772	50 692
less Revenue Foregone		509	1 149	627	2 464	2 464	2 370	2 370	2 727	2 977	2 935
Net Property Rates		21 845	26 695	30 515	39 309	35 430	36 101	36 101	42 388	44 794	47 757
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		71 086	90 902	107 587	128 379	128 803	107 019	107 019	154 532	185 396	216 881
less Revenue Foregone		587	864	1 241	1 465	1 465	2 210	2 210	1 749	1 927	1 745
Net Service charges - electricity revenue		70 498	90 038	106 347	126 914	127 338	104 810	104 810	152 783	183 469	215 137
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		21 377	24 381	26 552	30 648	30 648	26 104	26 104	32 323	34 001	36 503
less Revenue Foregone		1 871	1 871	3 200	3 026	3 026	4 969	4 969	3 177	3 336	3 503
Net Service charges - water revenue		19 507	22 511	23 352	27 623	27 623	21 135	21 135	29 146	30 666	33 000
<u>Service charges - sanitation revenue</u>	6										
Total Service charges - sanitation revenue		12 815	14 146	16 346	16 788	16 788	16 645	16 645	17 620	18 492	19 995
less Revenue Foregone		1 970	2 898	4 075	5 257	5 257	9 366	9 366	5 520	5 796	6 086
Net Service charges - sanitation revenue		10 846	11 248	12 272	11 531	11 531	7 279	7 279	12 100	12 696	13 910
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		14 148	15 696	17 338	18 943	18 943	18 934	18 934	19 755	20 561	22 561
Total landfill revenue											
less Revenue Foregone		2 152	3 166	4 758	5 606	5 606	8 832	8 832	5 886	6 180	6 489
Net Service charges - refuse revenue		11 996	12 530	12 580	13 337	13 337	10 102	10 102	13 869	14 381	16 072
<u>Other Revenue by source</u>											
List other revenue by source		2 985	3 513	3 717	2 498	2 423	2 899	2 899	2 568	2 672	2 886
	3										
Total 'Other' Revenue	1	2 985	3 513	3 717	2 498	2 423	2 899	2 899	2 568	2 672	2 886
EXPENDITURE ITEMS:											
<u>Employee related costs</u>	2										
Basic Salaries and Wages		36 844	42 879	47 961	59 866	56 763	56 763	56 763	65 786	71 038	76 708
Pension and UIF Contributions		6 734	8 170	8 646	10 859	10 859	10 855	10 855	11 875	12 822	13 846
Medical Aid Contributions		2 828	3 232	3 591	5 421	5 296	5 291	5 291	6 024	6 624	7 285
Overtime		2 916	3 161	3 719	3 300	3 279	4 803	4 803	3 846	4 147	4 473
Performance Bonus		3 067	3 873	4 399	4 762	4 762	4 767	4 767	5 324	5 749	6 208
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		920	757	698	705	705	693	693	762	824	890
Other benefits and allowances		4 573	4 969	5 325	6 069	6 239	7 953	7 953	6 608	7 135	7 705
Payments in lieu of leave		983	1 925	890	566	3 873	3 873	3 873	611	660	713
Long service awards		182	180	232	297	297	251	251	270	300	330
Post-retirement benefit obligations	4	1 346	1 423	1 623	4 854	4 854	2 735	2 735	2 973	3 205	3 505
sub-total	5	60 391	70 568	77 083	96 698	93 619	97 983	97 983	104 080	112 505	121 662
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	60 391	70 568	77 083	96 698	93 619	97 983	97 983	104 080	112 505	121 662
<u>Contributions recognised - capital</u>											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
Contract 3		-	-	-	-	-	-	-	-	-	-
Contract 4		-	-	-	-	-	-	-	-	-	-
Contract 5		-	-	-	-	-	-	-	-	-	-
[Default]		-	360	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	360	-	-	-	-	-	-	-	-
<u>Depreciation &amp; asset impairment</u>											
Depreciation of Property, Plant & Equipment		4 708	7 430	8 789	15 884	15 884	15 852	15 852	18 623	20 627	18 919
Lease amortisation											
Capital asset impairment											

[illegible]



Other materials										
Contracted Services										
Other Expenditure										
<b>Total Repairs and Maintenance Expenditure</b>	9	-	-	-	-	-	-	-	-	-
check		-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes,

WC022 Witzenberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Budget & Treasury Office	Vote 2 - Civil Services	Vote 3 - Community & Social Services	Vote 4 - Corporate Services	Vote 5 - Electricity	Vote 6 - Executive & Council	Vote 7 - Housing	Vote 8 - Planning	Vote 9 - Public Safety	Vote 10 - Sport & Recreation	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue By Source																	
Property rates		42 882	–	(147)	–	–	–	(347)	–	–	–	–	–	–	–	–	42 388
Property rates - penalties & collection charges		729	–	–	–	–	–	–	–	–	–	–	–	–	–	–	729
Service charges - electricity revenue		–	–	–	–	152 783	–	–	–	–	–	–	–	–	–	–	152 783
Service charges - water revenue		–	29 146	–	–	–	–	–	–	–	–	–	–	–	–	–	29 146
Service charges - sanitation revenue		–	12 100	–	–	–	–	–	–	–	–	–	–	–	–	–	12 100
Service charges - refuse revenue		–	13 869	–	–	–	–	–	–	–	–	–	–	–	–	–	13 869
Service charges - other		543	14 583	147	–	1 749	–	–	944	1	–	–	–	–	–	–	17 967
Rental of facilities and equipment		–	–	303	1 000	–	–	1	–	–	6 415	–	–	–	–	–	7 719
Interest earned - external investments		1 957	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 957
Interest earned - outstanding debtors		52	3 631	–	–	242	–	214	–	–	–	–	–	–	–	–	4 139
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	12	–	–	–	–	–	2 157	–	–	–	–	–	–	2 169
Licences and permits		–	–	74	–	–	–	–	–	170	–	–	–	–	–	–	244
Agency services		–	–	–	–	–	–	–	–	2 864	–	–	–	–	–	–	2 864
Other revenue		1 046	388	26	540	2	–	476	5	2	83	–	–	–	–	–	2 568
Transfers recognised - operational		6 421	101	50 078	2 831	–	50	10 857	750	–	–	–	–	–	–	–	71 088
Gains on disposal of PPE		–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	2
Total Revenue (excluding capital transfers and contribution		53 630	73 820	50 493	4 371	154 776	50	11 201	1 699	5 194	6 499	–	–	–	–	–	361 734
Expenditure By Type																	
Employee related costs		12 356	25 238	13 676	12 489	9 621	7 295	1 830	2 863	6 130	12 583	–	–	–	–	–	104 080
Remuneration of councillors		–	–	–	7 091	–	–	–	–	–	–	–	–	–	–	–	7 091
Debt impairment		2 137	7 603	–	–	710	–	–	–	–	–	–	–	–	–	–	10 450
Depreciation & asset impairment		584	12 488	361	1 195	1 695	77	80	88	699	1 357	–	–	–	–	–	18 623
Finance charges		1 941	7 828	121	5 627	1 374	–	1	16	239	330	–	–	–	–	–	17 478
Bulk purchases		–	–	–	–	118 259	–	–	–	–	–	–	–	–	–	–	118 259
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		2 434	2 439	229	1 180	269	–	128	325	473	1 802	–	–	–	–	–	9 278
Transfers and grants		–	–	–	705	–	318	–	–	–	56	–	–	–	–	–	1 079
Other expenditure		10 367	15 055	4 800	5 843	6 779	1 381	11 363	1 164	1 517	3 323	–	–	–	–	–	61 593
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		29 819	70 651	19 188	34 130	138 706	9 070	13 402	4 455	9 058	19 452	–	–	–	–	–	347 930
Surplus/(Deficit)		23 811	3 169	31 305	(29 759)	16 070	(9 020)	(2 201)	(2 756)	(3 864)	(12 953)	–	–	–	–	–	13 803
Transfers recognised - capital		–	37 644	1 315	789	1 046	–	–	–	–	7 719	–	–	–	–	–	48 513
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		23 811	40 813	32 620	(28 969)	17 116	(9 020)	(2 201)	(2 756)	(3 864)	(5 234)	–	–	–	–	–	62 316

References

1. Departmental columns to be based on municipal organisation structure

WC022 Witzenberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		32 543	38 819	27 781	27 406	27 406	27 406	27 406	53 685	42 929	44 292
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	32 543	38 819	27 781	27 406	27 406	27 406	27 406	53 685	42 929	44 292
Consumer debtors											
Consumer debtors		77 523	90 904	83 700	101 452	97 997	97 997	97 997	131 143	136 723	143 256
Less: Provision for debt impairment		(50 959)	(60 441)	(61 854)	(69 216)	(69 216)	(69 216)	(69 216)	(69 549)	(75 026)	(81 167)
Total Consumer debtors	2	26 564	30 463	21 845	32 236	28 781	28 781	28 781	61 594	61 697	62 089
Debt impairment provision											
Balance at the beginning of the year		45 548	6 291	9 069	64 957	64 957	64 957	64 957	64 699	69 549	75 026
Contributions to the provision		10 668	2 983	–	9 858	9 858	9 858	9 858	10 450	11 077	11 741
Bad debts written off		(5 258)	(1 481)	–	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)	(5 600)
Balance at end of year		50 959	7 792	9 069	69 216	69 216	69 216	69 216	69 549	75 026	81 167
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		347 543	150 167	203 329	520 182	510 486	510 486	510 486	528 582	574 717	598 091
Leases recognised as PPE	3	–	–	–	264	264	264	264	337	337	337
Less: Accumulated depreciation		218 485	–	–	252 356	252 356	252 356	252 356	259 302	279 929	298 848
Total Property, plant and equipment (PPE)	2	129 058	150 167	203 329	268 091	258 395	258 395	258 395	269 616	295 124	299 580
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		7 511	7 919	8 172	8 045	8 045	8 045	8 045	8 045	8 700	9 300
Total Current liabilities - Borrowing		7 511	7 919	8 172	8 045	8 045	8 045	8 045	8 045	8 700	9 300
Trade and other payables											
Trade and other creditors		21 614	24 985	7 729	28 107	31 305	31 305	31 305	28 107	29 512	31 283
Unspent conditional transfers		14 631	25 476	20 007	18 462	7 039	7 039	7 039	18 462	17 052	17 481
VAT		–	1 078	(752)	–	–	–	–	–	–	–
Total Trade and other payables	2	36 246	51 539	26 984	46 569	38 343	38 343	38 343	46 569	46 564	48 764
Non current liabilities - Borrowing											
Borrowing	4	59 426	48 553	39 161	36 959	36 959	36 959	36 959	36 959	28 914	20 214
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		59 426	48 553	39 161	36 959	36 959	36 959	36 959	36 959	28 914	20 214
Provisions - non-current											
Retirement benefits		32 862	37 119	55 439	43 660	43 660	43 660	43 660	45 513	49 018	52 853
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	13 903	13 903	13 903
Other		8 337	18 388	19 610	16 633	16 633	16 633	16 633	–	–	–
Total Provisions - non-current		41 199	55 507	75 048	60 293	60 293	60 293	60 293	59 416	62 921	66 756
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–	–	–	–	–	–
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		19 243	16 674	41 727	57 506	58 751	(38 846)	(38 846)	45 984	28 891	17 332
Appropriations to Reserves		(4 482)	1 174	1 535	–	(1 788)	(1 788)	(1 788)	–	–	–
Transfers from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	14 761	17 848	43 263	57 506	56 964	(40 633)	(40 633)	45 984	28 891	17 332
Reserves											
Housing Development Fund		3 275	3 247	(35)	3 247	3 247	3 247	3 247	3 247	3 247	3 247
Capital replacement		8 319	7 172	15 790	9 847	9 847	9 847	9 847	7 215	7 215	7 215
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	1 608	1 608	1 608	1 608	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	11 593	10 420	15 755	14 702	14 702	14 702	14 702	10 462	10 462	10 462

Total capital expenditure includes expenditure on nationally significant priorities:			
Expenditure on transport	Expenditure on housing	Expenditure on health	Expenditure on other priorities
£1.1 billion	£1.1 billion	£1.1 billion	£1.1 billion

[illegible]

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Vote22 Witzberg - Supporting Table SAT measurable performance objectives										
Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote1 - Budget & Treasury Office										
Financial Viability										
The municipality's ability to meet it's service debt obligations	Ratio				15.4	15.4	15.4	17.0	17.0	17.0
Debt coverage										
Service debtors to revenue	Percentage				15.7%	15.7%	15.7%	14.7%	14.7%	14.7%
Outstanding service debtors/ service revenue										
Available cash to cover fixed operating expenditure	Ratio				1.7	1.7	1.7	1.6	1.6	1.6
Cost coverage										
Compliance with GRAP 16, 17 & 102 to ensure effective asset management	Findings				0.0	0.0	0.0	0.0	0.0	0.0
Reduce audit findings										
Improved revenue collection	Percentage				96.0%	96.0%	96.0%	95.3%	95.3%	95.3%
Debt recovery rate										
No of issues raised by AG in AG report of the previous financial year attended to promote a clean audit	Number				28.0	28.0	28.0	28.0	28.0	28.0
No of issues attended to										
Approved financial statements submitted by 31 August	Financial statements				1.0	1.0	1.0	1.0	1.0	1.0
Timeously submission of Financial Statements										
Improvement in operational conditional grant spending	Percentage				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
% of the grant spent										
Compliance with the SCM Act	Successful appeals				0.0	0.0	0.0	0.0	0.0	0.0
Number of successful appeals										
Implementation of an effective Fleet Management System by the end of June	Initiatives							4.0		
Number of initiatives/programmes implemented										
Finalize alternatives in terms of managing resorts by the end of June	Reports							1.0		
Report submitted to Council										
Training of staff in minimum competencies	Candidates							10.0		
Candidates registered										
Improvement in capital conditional grant spending	Percentage				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Grant spent										
Strategic Partnerships and Social										
Implementation of the workplace skills plan	Percentage				70.0%	70.0%	70.0%	90.0%	90.0%	90.0%
Budget spent on implementation of the WSF										
Vote2 - Civil Services										
Sewerage										
Provision of free basic sanitation	Households				3 300	3 300	3 300	3 465	3 465	3 465
No of HH receiving free basic sanitation										
Quantum of free basic sanitation provided per hh					131.08	131.08	131.08	143.30	143.30	143.30
Provision of sanitation systems limited to domestic waste water and sewerage disposal to formal HH	Households							15491	15491	15491
No of formal HH that have at least VIP on site										
Provision of sanitation systems limited to domestic waste water and sewerage disposal to informal HH	Households							1691	1691	1691
No of informal HH that have at least VIP on site										
Upgrade sewerage systems in N'duli and PAH	Projects							2		
Number of projects completed										
Quality of waste water discharge	Percentage				75.0%	75.0%	75.0%	90.0%	90.0%	90.0%
Quality level of waste water discharge										
Sanitation assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintenance budget spent										
Storm water										
Complete the Chris Hani project to ensure a provision of storm water systems in all areas without a system	Projects							100.0%		
Completion of the projects										
Effective stormwater capital spending	Percentage				98.0%	98.0%	98.0%	90.0%	90.0%	90.0%
Capital budget spent										
Submit application for funding for a Stormwater Master Plan by the end of March	Applications							1		
Application submitted by the end of March										
Stormwater assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintenance budget spent										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Roads</b>										
Implementation of the public transport plan	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Funds spent</i>										
Provision of municipal roads	Kilometre				1.3 km	1.3 km	1.3 km	4 km		
<i>New roads constructed</i>										
Provision of municipal roads in Tulbagh	Kilometre				0.6 km	0.6 km	0.6 km	4 km		
<i>New roads constructed</i>										
Effective municipal roads capital spending	Percentage				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Municipal roads is maintained	m²				3500	3500	3500	3500	3500	3500
<i>Square meters of roads patched and resealed</i>										
Maintenance of municipal roads	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
<b>Solid Waste Management</b>										
Provision of refuse removal, refuse dumps and solid waste disposal to all formal areas	Households				15491	15491	15491	15491	15491	15491
<i>No of formal HH for which refuse is removed weekly</i>										
Provision of refuse removal, refuse dumps and solid waste disposal to all informal areas	Households				1492	1492	1492	1492	1492	1492
<i>No of informal HH for which refuse is removed weekly</i>										
Effective waste management capital spending	Percentage				88.0%	88.0%	88.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Maintenance of refuse removal assets	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Implement new garden refuse strategy in N'Duli, Tulbagh and Montana by the end of December 2011	Number				5	5	5	3		
<i>Number of projects completed</i>										
Community awareness campaigns to recycle solid waste	Number							2	2	2
<i>Number of campaigns</i>										
<b>Water</b>										
Provision of cleaned piped water to all formal HH within 200m from the household	Households				15491	15491	15491	15491	15491	15491
<i>No of formal HH that meet agreed service standards</i>										
Provision of cleaned piped water to all informal HH within 200m from the household	Households				1691	1691	1691	1691	1691	1691
<i>No of informal HH that meet agreed service standards</i>										
Improvement of water purification system capacity in Tulbagh and Wolseley	Percentage							100.0%	100.0%	100.0%
<i>% of projects completed</i>										
Effective management of water provisioning systems to limit unaccounted water	Percentage				36.0%	36.0%	36.0%	26.0%	26.0%	26.0%
<i>% of water unaccounted for</i>										
Excellent water quality measured by the quality of water	Awards				2	2	2	3	3	3
<i>No of blue drop awards</i>										
Effective water capital spending	Percentage				90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Revise the Water Service Development plan annually by the end of October	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Plan revised and approved by Council</i>										
Water assets is maintained in terms of the maintenance budget spent	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget of water spent</i>										
Implementation of the Water Demand Management plan	Plans							2	2	2
<i>Execution of water saving awareness initiative</i>										
<b>Vote3 - Community &amp; Social Services</b>										
<b>Cemeteries</b>										
Identify land for the development of a new regional grave yard	Applications							1		
<i>Apply for funding by submitting a proposal</i>										
Graveyards is maintained	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Community Halls &amp; Facilities</b>										
Revise maintenance plan for recreational areas	Plan				1	1	1	1	1	1
<i>Plan revised by July</i>										
Recreational areas is maintained	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										
Maintenance of halls and facilities	Plan				1	1	1	1		
<i>Revise of maintenance plan for halls and facilities by end March.</i>										
<i>No of projects in terms of approved maintenance plan executed.</i>	Projects executed							3.0		
<i>Maintenance budget spent</i>	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Environmental Protection</b>										
Obtain funding to rehabilitate river	Funding obtained							1		
<i>Funding obtained</i>										
<b>Vote 4 - Corporate Services</b>										
<b>Good Governance and Public participation</b>										
Effective communication with communities	Policy							1		
<i>Review of communication policy by end December</i>										
Citizen satisfaction	Survey							1	1	1
<i>Citizen satisfaction survey conducted by April</i>										
Citizen satisfaction	Percentage							50.0%	50.0%	50.0%
<i>Determine citizen satisfaction.</i>										
No of Section 56 and 57 performance agreements signed by the end of July	Agreements				5	5	5	5	5	5
<i>No of performance agreements signed</i>										
Institutional Performance management	Percentage							100.0%	100.0%	100.0%
<i>Agreements signed</i>										
Annual report and oversight report of council submitted before the end of January	Report				1	1	1	1	1	1
<i>Report submitted to Council</i>										
Effective and up to date By-laws								5	5	5
<i>No of By-laws revised annually</i>										
<b>Municipal Transformation and Institutional Development</b>										
Creation of an effective institution with sustainable capacity	Percentage				15.0%	15.0%	15.0%	10.0%	10.0%	10.0%
<i>Vacancy level</i>										
Effective labour relations by facilitating regular LLF meetings	Meetings				4	4	4	10	1	1
<i>No of meetings of the LLF per annum.</i>										
Revise identified HR policies	Policies				6	6	6	6		
<i>No of policies revised</i>										
Implementation of skills development plan	Percentage				59.0%	59.0%	59.0%	65.0%		
<i>Percentage of personnel actually trained.</i>										
<b>Vote 5 - Electricity</b>										
<b>Electricity : Administration</b>										
Provision of free basic electricity in terms of the equitable share requirements	Households				3 300	3 300		3 465	3 465	3 465
<i>No of HH receiving free basic electricity</i>										
Provision of free basic electricity in terms of the equitable share requirements	kWh				50	50		50	50	50
<i>Quantum of free basic electricity per household</i>										
Provision of electricity that are connected to the national grid to all formal areas	Households							12 340	12 340	12 340
<i>No of formal HH that meet agreed service standards</i>										
Provision of electricity that are connected to the national grid to all informal areas	Households							1691	1691	1691
<i>No of informal HH that meet agreed service standards</i>										
Install new electricity network in Chris Hani to improve electricity distribution capacity	Percentage							0.0%	50.0%	100.0%
<i>Completion of the projects</i>										
Electricity connections to provide electricity reticulation to informal settlements	Connections							0	250	200
<i>No of new electricity connections</i>										
Effective management of electricity provisioning systems	Percentage							10	10	10
<i>% of electricity unaccounted for</i>										
Effective electricity capital spending	Percentage							90.0%	90.0%	90.0%
<i>Capital budget spent</i>										
Electricity assets is maintained	Percentage							100.0%	100.0%	100.0%
<i>Maintenance budget spent</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

WCC22 Witzberg - Supporting Table SA7: measurable performance objectives										
Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote 6 - Executive & Council										
Job creation										
The number of jobs created through municipality's local economic development initiatives	Jobs created				132	132	132	200	250	300
Number of jobs created										
The number of people from employment equity target groups employed in the three highest levels	Employees				7	7	7	8	8	8
Number of people employed										
Good Governance and Public participation										
Alignment of the municipal spending with IDP	Percentage				90.0%	90.0%	90.0%	93.0%	100.0%	100.0%
Municipality's capital budget spent on projects identified in the IDP										
Effective functioning of council	Meetings				4	4	4	4	4	4
No of council meetings per annum										
Effective functioning of the committee	Meetings				48	48	48	48	48	48
No of sec 79 committee meetings per committee										
The main budget is approved by Council by the legislative deadline	Approved Budget				1	1	1	1	1	1
Approval of Main Budget before the end of May										
The adjustment budget is approved by Council by the legislative deadline	Approved Adjustment Budget				1	1	1	1	1	1
Approval of Adjustments Budget before the end of February										
The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Approved Top Layer SDBIP				1	1	1	1	1	1
Top Layer SDBIP approved within 28 days										
The municipality listens and talks back to its people	Endorsings				16	16	16	14	14	14
No of community organisations and stakeholders endorsing the IDP										
The municipality listens and talks back to its people	Endorsings				11	11	11	12	12	12
No of ward committees endorsing the IDP										
Strengthen the role of communities	Plans							12	12	12
No of ward based development plans completed										
Effective functioning of ward committees	Meetings				5	5	5	48	48	48
No of ward committee meetings per ward per annum										
Initiatives in the anti-corruption policy is successfully implemented	Initiatives							2		
No of initiatives implemented in terms of the approved strategy										
Functional performance audit committee	Meetings				3	3	3	4	4	4
No of meetings held										
Risk based audit plan approved by September	Plans				1	1	1	1	1	1
Plan approved by September										
Spatial development plan aligned with PSDF and PGDS	Percentage							100.0%		
Alignment as assessed										
Vote 7 - Housing										
Housing										
Implementation of Integrated Human Settlement Strategy	Percentage							100.0%	100.0%	100.0%
Phase 1 (infrastructure) completed										
Vote 8 - Planning										
Good Governance and Public participation										
New 5 year IDP compiled and approved by the end of May	IDP							1		
IDP approved by the end of May										
The IDP is comprehensive and complies with the requirements of the Systems Act	Sectoral Plans				15	15	15	16		
No of required sectoral plans included in the IDP										
Spatial Development Plan reviewed and submitted to PGWC	Plans				1	1	1	1	1	1
Review and submitted to PGWC annually by the end of June										
Basic Service Delivery										
To successfully incorporate the DMA within the municipal structures and functions										
DMA area successfully incorporated										
Increase capacity to ensure that GIS is maintained and developed	Appointments							1		
Appoint appropriate staff for GIS										
Local Economic Development										
Implement the two initiatives within the LED strategy	Initiatives implemented							2		
Number of initiatives implemented										
Value of contracts assigned to SMME's	Rand value							15 000 000		
Value of contracts assigned										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote 9 - Public Safety										
Fire Protection	Plan									
Develop a Fire Management Plan								1		
Plan developed by end June										
Police & Traffic	Strategy									
Develop a comprehensive law enforcement strategy								1		
Development of a law enforcement strategy										
Disaster management	Plan									
Disaster Management Plan developed by the end of December								1		
New Disaster Management Plan										
Vote 10 - Sport & Recreation										
Parks	Number of parks upgraded									
Upgrade N'duli and Bella Vista municipal parks by the end of June								2		
Number of parks upgraded										



WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Wozz Witzenberg - Supporting Table SA01 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	11.9%	8.9%	8.7%	6.0%	6.0%	5.1%	5.1%	7.2%	7.1%	6.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	16.4%	12.0%	11.1%	7.1%	7.2%	8.6%	8.6%	9.1%	8.9%	8.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	512.6%	466.0%	248.6%	251.4%	251.4%	251.4%	251.4%	353.3%	276.4%	193.2%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	1.4	1.1	1.3	0.9	1.0	1.0	1.0	1.5	1.2	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.1	1.3	0.9	1.0	1.0	1.0	1.5	1.2	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.6	0.6	0.4	0.5	0.5	0.5	0.7	0.5	0.4
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		93.4%	103.0%	92.1%	94.6%	94.6%	113.3%	113.3%	95.0%	95.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			93.4%	102.9%	92.0%	94.5%	94.4%	113.2%	113.2%	94.8%	95.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.7%	12.7%	9.6%	11.7%	10.4%	12.0%	12.0%	18.4%	16.4%	14.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		66.4%	57.4%	-22.3%	100.5%	146.9%	146.9%	146.9%	401.4%	-742.8%	-1211.5%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.5%	28.7%	29.5%	33.3%	31.9%	38.5%	38.5%	30.1%	29.1%	28.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.9%	32.3%	29.5%	37.3%	35.9%	41.3%		32.2%	31.1%	30.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.2%	9.0%	8.7%	8.8%	8.7%	10.0%	10.0%	10.5%	10.4%	9.2%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.0	11.5	15.7	18.3	18.3	18.3	14.7	18.8	20.1	22.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.6%	18.1%	12.9%	14.7%	13.4%	16.1%	16.1%	24.2%	21.2%	18.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.4	2.7	(1.9)	1.4	1.1	1.0	1.0	0.3	(0.1)	(0.1)

**References**

1. Consumer debtors &gt; 12 months old are excluded from current assets

2. Only include if services provided by the municipality

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<b>Demographics</b>											
Population				83 658		89 780	90 588	91 403	92 226	93 056	93 894
Females aged 5 - 14				8 168							
Males aged 5 - 14				8 291							
Females aged 15 - 34				15 725							
Males aged 15 - 34				15 563							
Unemployment											
<b>Monthly household income (no. of households)</b>	1, 12										
No income											
R1 - R1 600											
R1 601 - R3 200											
R3 201 - R6 400											
R6 401 - R12 800											
R12 801 - R25 600											
R25 601 - R51 200											
R52 201 - R102 400											
R102 401 - R204 800											
R204 801 - R409 600											
R409 601 - R819 200											
> R819 200											
<b>Poverty profiles (no. of households)</b>											
< R2 060 per household per month	13										
Insert description	2										
<b>Household/demographics (000)</b>											
Number of people in municipal area						89 780	90 588	91 403	92 226	93 056	93 894
Number of poor people in municipal area											
Number of households in municipal area						11 411	12 322	12 526	12 536	12 546	12 556
Number of poor households in municipal area						2 259	2 640	3 300	3 465	3 638	3 820
Definition of poor household (R per month)						2 700	3 700	3 000	3 000	3 000	3 000
<b>Housing statistics</b>	3										
Formal						9 911	10 516	10 835	10 845	10 855	10 865
Informal						1 500	1 806	1 691	1 691	1 691	1 691
Total number of households			-	-	-	11 411	12 322	12 526	12 536	12 546	12 556
Dwellings provided by municipality	4					393	722	289			
Dwellings provided by province/s											
Dwellings provided by private sector	5					50	189	2			
Total new housing dwellings			-	-	-	443	911	291	-	-	-
<b>Economic</b>	6										
Inflation/inflation outlook (CPIX)						9.9%	6.7%	4.2%	4.3%	4.1%	3.9%
Interest rate - borrowing						11.5%			0.0%	0.0%	0.0%
Interest rate - investment						8.5%	6.0%	5.6%	5.4%	5.3%	5.4%
Remuneration increases						8.3%	13.0%	7.7%	6.7%	7.0%	7.0%
Consumption growth (electricity)						-0.2%	5.4%	-4.2%	0.0%	0.0%	0.0%
Consumption growth (water)						-14.7%	8.2%	4.3%	1.7%	1.7%	1.7%
<b>Collection rates</b>	7										
Property tax/service charges						87.6%	96.0%	95.2%	95.7%	96.1%	96.2%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						91.2%	94.9%	100.0%	100.0%	100.0%	100.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## Detail on the provision of municipal services for A10

Total municipal services	Ref.		2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue Framework	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14
		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								

## WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	32 573	43 503	(34 691)	27 965	21 307	21 307	21 307	7 002	(3 973)	(2 582)
Cash + investments at the yr end less applications - R'000	18(1)b	2	21 129	25 159	25 574	13 545	19 476	25 202	25 202	68 294	57 430	57 077
Cash year end/monthly employee/supplier payments	18(1)b	3	2.4	2.7	(1.9)	1.4	1.1	1.0	1.0	0.3	(0.1)	(0.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	19 243	16 674	41 727	57 506	58 751	(38 846)	(38 846)	45 984	28 891	17 332
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	14.6%	7.6%	12.1%	(7.6%)	(22.6%)	(6.0%)	10.2%	8.2%	7.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	93.4%	102.9%	92.0%	94.5%	94.4%	113.2%	113.2%	94.8%	95.2%	95.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.8%	11.8%	6.7%	4.3%	4.4%	16.2%	16.2%	4.0%	3.7%	3.5%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	100.0%	97.7%	97.7%	97.7%	125.9%	137.3%	131.8%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	16.1%	(19.2%)	35.1%	(10.3%)	0.0%	0.0%	108.7%	(0.3%)	0.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	(45.2%)	76.3%	0.0%	0.0%	0.0%	0.0%	(1.7%)	(1.7%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	5.3%	21.3%	21.3%	0.0%	18.8%	32.8%	57.6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		281.43	332.50	368.60	391.02	391.02	391.02	8.0%	422.42	447.53	474.36
Electricity: Basic levy		173.20	216.50	266.30	320.57	320.57	320.57	0.1%	321.00	356.31	395.50
Electricity: Consumption		351.80	459.82	491.44	591.56	591.56	591.56	15.6%	684.00	759.65	844.74
Water: Basic levy		57.49	53.45	59.23	61.79	61.79	61.79	4.1%	64.34	66.86	69.54
Water: Consumption		195.68	207.48	230.12	143.88	143.88	143.88	4.2%	149.94	155.74	162.00
Sanitation		101.66	107.76	114.98	125.70	125.70	125.70	4.1%	130.88	136.01	141.45
Refuse removal		109.38	115.70	123.45	134.59	134.59	134.59	4.1%	140.14	145.63	151.46
Other											
sub-total		1 270.64	1 493.21	1 654.12	1 769.11	1 769.11	1 769.11	8.1%	1 912.72	2 067.73	2 239.04
VAT on Services		138.49	162.50	179.97	192.93	192.93	192.93	8.1%	208.64	226.83	247.05
Total large household bill:		1 409.13	1 655.71	1 834.09	1 962.04	1 962.04	1 962.04	8.1%	2 121.36	2 294.55	2 486.09
% increase/-decrease			17.5%	10.8%	7.0%	-	-		8.1%	8.2%	8.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		25.57	24.06	26.68	276.85	276.85	276.85	8.0%	299.08	316.87	335.86
Electricity: Basic levy				-	-	-	-				
Electricity: Consumption		248.15	320.16	332.82	379.47	379.47	379.47	14.2%	433.50	480.26	533.33
Water: Basic levy		50.43	53.46	59.23	61.79	61.79	61.79	4.1%	64.34	66.86	69.54
Water: Consumption		95.99	101.77	112.84	117.78	117.78	117.78	4.2%	122.74	127.49	132.61
Sanitation		101.66	107.76	114.98	125.70	125.70	125.70	4.1%	130.88	136.01	141.45
Refuse removal		109.38	115.70	123.45	134.59	134.59	134.59	4.1%	140.14	145.63	151.46
Other											
sub-total		631.18	722.91	770.00	1 096.18	1 096.18	1 096.18	8.6%	1 190.68	1 273.12	1 364.25
VAT on Services		84.79	97.84	104.07	114.71	114.71	114.71	8.8%	124.82	133.88	143.97
Total small household bill:		715.97	820.75	874.07	1 210.88	1 210.88	1 210.88	8.6%	1 315.51	1 407.00	1 508.22
% increase/-decrease			14.6%	6.5%	38.5%	-	-		8.6%	7.0%	7.2%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates					122.73	122.73	122.73	8.0%	132.58	140.47	148.89
Electricity: Basic levy					-						
Electricity: Consumption	4.98	6.43	6.37		216.84	216.84	216.84	12.1%	243.00	268.42	297.37
Water: Basic levy											
Water: Consumption					73.08	73.08	73.08	4.2%	76.16	79.09	82.28
Sanitation											
Refuse removal											
Other											
sub-total		4.98	6.43	6.37	412.65	412.65	412.65	9.5%	451.74	487.98	528.54
VAT on Services		0.70	0.90	0.89	40.59	40.59	40.59	10.1%	44.68	48.65	53.15
Total small household bill:		5.68	7.33	7.26	453.24	453.24	453.24	9.5%	496.43	536.63	581.69
% increase/-decrease			29.1%	(1.0%)	6 142.9%	-	-		9.5%	8.1%	8.4%

References

- 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
- 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
- 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		32 543	38 819	27 781	27 406	27 406	27 406			
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	32 543	38 819	27 781	27 406	27 406	27 406	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		32 543	38 819	27 781	27 406	27 406	27 406	-	-	-

References  
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments,

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
ABSA Bank Ltd		Max 3 months	Call & Fixed Dep. 3 molnh	Yes	Fixed & Variable (Call)	5	0	0	24 hours & 3months	12 622	
First Rand Bank		Max 3 months	Call & Fixed Dep. 3 molnh	Yes	Fixed & Variable (Call)	5	0	0	24 hours & 3months	79	
Investec Bank Ltd		3 months	3 months	Yes	Fixed	5	0	0	3 months	12 000	
Ned Bank Ltd		Max 3 months	Call & Fixed Dep. 3 molnh	Yes	Fixed & Variable (Call)	5	0	0	24 hours & 3months	12 000	
Standard Bank of SA Ltd		Max 3 months	Call & Fixed Dep. 3 molnh	Yes	Fixed & Variable (Call)	5	0	0	24 hours & 3months	12 109	
Municipality sub-total										48 810	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									48 810	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

**WC022 Witzenberg - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		59 426	52 318	47 333	36 959	36 959				
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	59 426	52 318	47 333	36 959	36 959	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	59 426	52 318	47 333	36 959	36 959	-	-	-	-

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		25 836	32 591	–	46 952	46 952	46 952	49 336	51 813	56 417
Local Government Equitable Share		23 249	28 541		40 561	40 561	40 561	46 200	49 663	54 017
Finance Management		1 250	2 750		1 250	1 250	1 250	1 250	1 250	1 450
Municipal Systems Improvement		735	1 300		700	700	700	800	900	950
Water Services Operating Subsidy		601	–		–			1 000		
EPWP Incentive										
Rural Development					4 441	4 441	4 441	86		
Provincial Government:		38 326	15 792	–	1 569	5 508	5 508	16 581	15 282	16 035
Housing		36 738	13 562	–				10 857	15 058	15 811
Sport and Recreation			1 000	–						
Various programs CDW, Libraries,PTIP & Main Roads		1 588	1 230		1 569	5 508	5 508	5 724	224	224
District Municipality:		–	–	–	–	–	–	–	–	–
Housing Awareness Programns										
Other grant providers:		–	–	–	–	–	–	–	–	–
Belguim & China										
Total Operating Transfers and Grants	5	64 162	48 383	–	48 521	52 460	52 460	65 917	67 095	72 452
<u>Capital Transfers and Grants</u>										
National Government:		6 640	12 066	–	31 403	30 903	30 903	31 896	34 277	21 645
Municipal Infrastructure Grant (MIG)		6 640	11 136		15 990	15 990	15 990	19 396	20 461	21 645
Regional Bulk Infrastructure					14 912	14 912	14 912	12 500	13 816	
INEP,DWAF & MSIG			930		500					
Provincial Government:		–	–	–	19 592	19 592	19 592	16 616	–	–
Other capital transfers/grants (PTIP ,CDW & Housing)					19 592	19 592	19 592	16 616		
District Municipality:		395	–	–	–	–	–	–	–	–
Informal Settlements		395								
Roads										
Other grant providers:		–	–	–	–	–	–	–	–	–
Belguim & China										
Total Capital Transfers and Grants	5	7 035	12 066	–	50 995	50 495	50 495	48 513	34 277	21 645
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71 197	60 449	–	99 516	102 955	102 955	114 430	101 372	94 097



WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		25 846	32 591	–	46 952	46 952	46 952	49 336	51 813	56 417
Local Government Equitable Share		22 957	28 541		40 561	40 561	40 561	46 200	49 663	54 017
Finance Management		1 250	2 750		1 250	1 250	1 250	1 250	1 250	1 450
Municipal Systems Improvement		790	1 300		700	700	700	800	900	950
Water Services Operating Subsidy		625			–			1 000		
EPWP Incentive										
Rural Development		223			4 441	4 441	4 441	86		
Provincial Government:		42 491	25 807	–	1 569	5 508	5 508	16 581	15 282	16 035
Housing		40 652	23 562		–			10 857	15 058	15 811
Sport and Recreation		14	1 000		–					
Various programs CDW, Libraries,PTIP & Main Roads		1 825	1 245		1 569	5 508	5 508	5 724	224	224
District Municipality:		–	–	–	–	–	–	–	–	–
Housing Awareness Programns										
Other grant providers:		–	–	–	–	–	–	–	–	–
Belguim & China										
Total operating expenditure of Transfers and Grants:		68 337	58 398	–	48 521	52 460	52 460	65 917	67 095	72 452
Capital expenditure of Transfers and Grants										
National Government:		9 047	12 066	–	34 965	34 965	34 965	31 896	34 277	21 645
Municipal Infrastructure Grant (MIG)		8 232	11 136		15 903	15 903	15 903	19 396	20 461	21 645
Regional Bulk Infrastructure					14 912	14 912	14 912	12 500	13 816	
INEP,DWAF & MSIG		815	930		4 150	4 150	4 150			
Provincial Government:		–	–	–	19 557	19 557	19 557	16 616	–	–
Other capital transfers/grants (PTIP ,CDW & Housing)					19 557	19 557	19 557	16 616		
District Municipality:		115	–	–	–	–	–	–	–	–
Informal Settlements		115								
Other grant providers:		–	–	–	–	–	–	–	–	–
Belguim & China										
Total capital expenditure of Transfers and Grants		9 161	12 066	–	54 522	54 522	54 522	48 513	34 277	21 645
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		77 499	70 464	–	103 043	106 982	106 982	114 430	101 372	94 097

WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
<b>Operating transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year		1 809	583	355	(140)	(140)	(140)	-	-	-
Current year receipts		26 985	33 701	40 883	46 952	46 952	46 952	49 250	51 813	56 417
Conditions met - transferred to revenue		28 212	33 929	41 378	46 813	46 813	46 813	49 250	51 813	56 417
Conditions still to be met - transferred to liabilities		583	355	(140)	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		7 727	378	5 389	213	213	213	-	-	-
Current year receipts		38 738	31 706	8 252	1 569	5 508	5 508	17 581	15 282	16 035
Conditions met - transferred to revenue		46 087	26 695	13 428	1 782	5 721	5 721	17 581	15 282	16 035
Conditions still to be met - transferred to liabilities		378	5 389	213	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	784	674	27	27	27	-	-	-
Current year receipts		-	529	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(784)	639	648	27	27	27	-	-	-
Conditions still to be met - transferred to liabilities		784	674	27	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		409	330	287	-	-	-	132	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		79	43	287	(132)	(132)	(132)	132	-	-
Conditions still to be met - transferred to liabilities		330	287	-	132	132	132	-	-	-
Total operating transfers and grants revenue		73 593	61 306	55 741	48 490	52 429	52 429	66 963	67 095	72 452
Total operating transfers and grants - CTBM	2	2 075	6 706	100	132	132	132	-	-	-
<b>Capital transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year		8 327	8 185	11 502	3 239	3 239	3 239	12 021	-	-
Current year receipts		6 640	19 751	8 920	31 403	31 403	31 403	45 712	20 461	21 645
Conditions met - transferred to revenue		6 782	16 434	17 184	22 621	22 621	22 621	57 733	20 461	21 645
Conditions still to be met - transferred to liabilities		8 185	11 502	3 239	12 021	12 021	12 021	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	4 350	4 325	3 863	3 863	3 863	4 477	-	-
Current year receipts		-	1 000	10 673	19 592	19 592	19 592	6 000	-	-
Conditions met - transferred to revenue		(4 350)	1 025	11 135	18 978	18 978	18 978	10 477	-	-
Conditions still to be met - transferred to liabilities		4 350	4 325	3 863	4 477	4 477	4 477	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	251	2 551	1 827	1 827	1 827	1 832	-	-
Current year receipts		-	2 300	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(251)	-	724	(5)	(5)	(5)	1 832	-	-
Conditions still to be met - transferred to liabilities		251	2 551	1 827	1 832	1 832	1 832	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	(15)	162	-	-	-	-	-	-
Current year receipts		-	664	-	-	-	-	-	-	-
Conditions met - transferred to revenue		15	487	162	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(15)	162	-	-	-	-	-	-	-
Total capital transfers and grants revenue		2 196	17 946	29 205	41 593	41 593	41 593	70 043	20 461	21 645
Total capital transfers and grants - CTBM	2	12 772	18 541	8 929	18 331	18 331	18 331	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		75 789	79 252	84 945	90 083	94 022	94 022	137 006	87 556	94 097
TOTAL TRANSFERS AND GRANTS - CTBM		14 846	25 246	9 029	18 462	18 462	18 462	-	-	-

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Temporary patch (inject costs)	4	528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Total Cash Transfers To Organisations		528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	528	851	1 078	1 038	1 058	982	982	1 079	1 144	1 212

References

- 1. Insert description listed by municipal name and demarcation code of recipient
- 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
- 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
- 4. Insert description of each other organisation (e.g. charity)
- 5. Insert description of each other organisation (e.g. the aged, child-headed households)
- 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4 980	5 087		4 071	4 071	4 071	7 091	7 517	7 968
Pension and UIF Contributions					613	613	613			
Medical Aid Contributions					-					
Motor Vehicle Allowance					1 566	1 566	1 566			
Cellphone Allowance					331	331	331			
Housing Allowances					-					
Other benefits and allowances					-					
<b>Sub Total - Councillors</b>		4 980	5 087	-	6 580	6 580	6 580	7 091	7 517	7 968
% increase	4		2.1%	(100.0%)	-	-	-	7.8%	6.0%	6.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		2 882	3 918		3 085	3 085	3 085	5 298	5 642	6 009
Pension and UIF Contributions					602	602	602			
Medical Aid Contributions					179	179	179			
Overtime					540	540	540			
Performance Bonus										
Motor Vehicle Allowance					-					
Cellphone Allowance					619	619	619			
Housing Allowances					-					
Other benefits and allowances					16	16	16			
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>		2 882	3 918	-	5 041	5 041	5 041	5 298	5 642	6 009
% increase	4		36.0%	(100.0%)	-	-	-	5.1%	6.5%	6.5%
<b>Other Municipal Staff</b>	3									
Basic Salaries and Wages		37 752	43 821	49 019	61 079	58 154	58 154	61 698	66 703	72 110
Pension and UIF Contributions		6 738	8 174	8 741	10 894	10 894	10 894	11 879	12 826	13 851
Medical Aid Contributions		2 828	3 232	3 591	5 421	5 296	5 296	6 024	6 624	7 285
Overtime		2 916	3 161	3 719	3 300	3 279	3 279	3 846	4 147	4 473
Performance Bonus		3 067	3 873	4 399	4 762	4 762	4 762	5 324	5 749	6 208
Motor Vehicle Allowance		1 952	2 192	2 476	2 364	2 423	2 423	2 688	2 902	3 132
Cellphone Allowance										
Housing Allowances		920	757	698	705	705	705	762	824	890
Other benefits and allowances		1 713	1 834	1 791	2 492	2 426	2 426	2 709	2 927	3 161
Payments in lieu of leave		983	1 925	890	566	566	566	611	660	713
Long service awards		182	180	232	297	297	297	270	300	330
Post-retirement benefit obligations		1 342	1 419	1 528	4 819	4 819	4 819	2 969	3 200	3 500
<b>Sub Total - Other Municipal Staff</b>		60 391	70 568	77 083	96 698	93 621	93 621	98 782	106 862	115 653
% increase	4		16.9%	9.2%	25.4%	(3.2%)	-	5.5%	8.2%	8.2%
<b>Total Parent Municipality</b>		68 253	79 573	77 083	108 319	105 242	105 242	111 171	120 021	129 629
			16.6%	(3.1%)	40.5%	(2.8%)	-	5.6%	8.0%	8.0%
<b>Board Members of Entities</b>	3									
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>	3									
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>	3									
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		68 253	79 573	77 083	108 319	105 242	105 242	111 171	120 021	129 629
% increase	4		16.6%	(3.1%)	40.5%	(2.8%)	-	5.6%	8.0%	8.0%
<b>TOTAL MANAGERS AND STAFF</b>	5	63 273	74 486	77 083	101 739	98 662	98 662	104 080	112 505	121 662

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4	1	389 556	58 433	73 345			521 335
Chief Whip								-
Executive Mayor		1	528 120	79 218	44 331			651 668
Deputy Executive Mayor		1	391 280	58 692	71 362			521 335
Executive Committee		4	1 527 376	247 510	493 991			2 268 877
Total for all other councillors		16	2 438 159	396 132	293 726			3 128 016
<b>Total Councillors</b>	8	23	5 274 491	839 985	976 754			7 091 230
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			820 148	201 873	115 020	157 620		1 294 660
Chief Finance Officer			626 276	122 124	127 121	125 274		1 000 795
Director: Community Services			624 177	159 186	92 159	125 274		1 000 795
Director: Corporate Services			626 276	122 124	127 121	125 274		1 000 795
Director: Technical Services			619 842	163 520	92 159	125 274		1 000 795
<i>List of each official with packages &gt;= senior manager</i>								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8	-	3 316 719	768 826	553 580	658 715		5 297 840
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>		23	8 591 210	1 608 812	1 530 334	658 715		12 389 070

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			23	6	17	23	6	17	23	6	17
Board Members of municipal entities		4									
<b>Municipal employees</b>											
Municipal Manager and Senior Managers		5									
Other Managers		3	5		5	5		5	5		5
Professionals		7	22	20		22	20		22	20	
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other											
Technicians			706	546	6	552	504	16	555	505	15
Finance			59	50	6	59	50	6	62	50	6
Spatial/town planning			2	2		2	2		2	2	
Information Technology			1	1		1	1		1	1	
Roads			75	44		80	40	1	80	41	
Electricity			62	60		46	44	2	46	44	2
Water											
Sanitation			63	52		45	44	1	45	44	1
Refuse			141	98		81	80	1	81	80	1
Other			303	239		238	243	5	238	243	5
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations					17						
<b>TOTAL PERSONNEL NUMBERS</b>			<b>756</b>	<b>572</b>	<b>45</b>	<b>602</b>	<b>530</b>	<b>38</b>	<b>605</b>	<b>531</b>	<b>37</b>
% increase						(20.4%)	(7.3%)	(15.6%)	0.5%	0.2%	(2.6%)
<b>Total municipal employees headcount</b>		6									
Finance personnel headcount		8									
Human Resources personnel headcount		8									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function.
8. Total number of employees working on these functions

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2012/13											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source																	
Property rates			43 645	(204)	(213)	(205)	(251)	(164)	(168)	(171)	698	(106)	(250)	(224)	42 388	44 794	47 757
Property rates - penalties & collection charges			45	47	46	97	90	81	79	47	45	52	50	49	729	816	819
Service charges - electricity revenue			15 097	15 066	13 333	13 490	7 954	9 971	12 011	13 616	12 602	13 187	14 582	11 874	152 783	183 469	215 137
Service charges - water revenue			2 148	2 141	2 135	2 084	2 435	2 399	3 283	2 546	3 055	2 624	2 548	1 749	29 146	30 666	33 000
Service charges - sanitation revenue			1 151	972	969	967	989	1 064	1 170	1 052	910	979	978	900	12 100	12 696	13 910
Service charges - refuse revenue			1 180	1 172	1 171	1 175	1 190	1 241	1 238	1 116	1 131	1 111	1 102	1 043	13 869	14 381	16 072
Service charges - other			1 401	1 575	1 404	1 975	1 586	1 258	1 290	1 501	1 439	1 471	1 397	(14 661)	1 635	1 698	1 837
Rental of facilities and equipment			463	777	745	815	728	716	764	549	925	421	747	70	7 719	8 014	8 674
Interest earned - external investments			(47)	50	351	170	20	12	52	18	1 480	250	386	(785)	1 957	1 857	2 199
Interest earned - outstanding debtors			284	289	292	324	253	358	370	378	391	426	408	366	4 139	4 718	4 651
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines			39	198	129	198	451	332	365	427	312	147	226	(655)	2 169	3 293	2 437
Licences and permits			41	19	15	15	20	12	16	19	14	12	7	54	244	254	274
Agency services			198	258	247	241	283	156	175	257	287	232	266	264	2 864	2 974	3 218
Transfers recognised - operational			543	85	156	189	188	57	237	169	351	153	184	68 776	71 088	74 196	75 640
Other revenue			5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 573	5 493	5 493	5 493	(57 935)	2 568	2 672	2 886
Gains on disposal of PPE			0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Total Revenue (excluding capital transfers and contributions)			71 683	27 938	26 271	27 029	21 429	22 985	26 373	27 097	29 134	26 454	28 124	10 884	345 402	386 500	428 513
Expenditure By Type																	
Employee related costs			7 966	8 408	9 994	8 754	9 617	9 408	8 150	9 081	6 315	8 320	8 145	9 920	104 080	112 505	121 662
Remuneration of councillors			638	619	619	621	621	619	553	558	552	545	280	866	7 091	7 517	7 968
Debt impairment			1 086	7 625	(425)	355	(313)	2 958	543	724	1 448	691	2 117	(6 360)	10 450	11 077	11 741
Depreciation & asset impairment			2	2	2	2	2	2	2	2	2	2	2	18 597	18 623	20 627	18 919
Finance charges			350	(918)	3 139	513	1 076	1 131	442	586	3 900	167	1 391	5 701	17 478	19 636	20 499
Bulk purchases			-	14 352	14 122	8 204	7 986	8 015	8 079	9 986	8 686	9 591	8 542	20 695	118 259	144 807	173 769
Other materials			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services			225	882	1 331	717	960	833	700	853	906	731	839	301	9 278	9 651	10 207
Transfers and grants			179	33	59	157	28	32	203	66	70	200	7	46	1 079	1 144	1 212
Other expenditure			3 302	4 385	4 876	5 020	5 434	5 820	3 798	4 993	5 414	4 634	6 649	7 267	61 593	64 924	66 849
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			13 749	35 388	33 719	24 344	25 411	28 818	22 470	26 850	27 295	24 882	27 973	57 033	347 930	391 886	432 825
Surplus/(Deficit)			57 934	(7 450)	(7 448)	2 686	(3 982)	(5 833)	3 903	247	1 840	1 572	151	(46 149)	(2 529)	(5 386)	(4 312)
Transfers recognised - capital			1 215	1 215	1 215	1 215	1 215	1 215	1 215	35 145	1 215	1 215	1 215	1 215	48 513	34 277	21 645
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			59 149	(6 234)	(6 233)	3 901	(2 767)	(4 618)	5 118	35 392	3 055	2 788	1 366	(44 933)	45 984	28 891	17 332
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	59 149	(6 234)	(6 233)	3 901	(2 767)	(4 618)	5 118	35 392	3 055	2 788	1 366	(44 933)	45 984	28 891	17 332

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2012/13											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue by Vote</b>																	
Vote 1 - Budget & Treasury Office			43 884	95	450	323	32	122	286	233	2 680	474	458	4 594	53 630	58 043	57 817
Vote 2 - Civil Services			5 079	4 864	4 846	4 893	5 252	5 349	6 341	39 344	5 811	5 446	5 354	4 302	96 881	95 120	87 550
Vote 3 - Community & Social Services			4 333	4 327	4 312	4 325	4 314	4 303	4 299	4 303	4 327	4 294	4 302	4 368	51 808	47 116	50 623
Vote 4 - Corporate Services			791	382	382	483	419	385	405	386	382	382	382	382	5 161	4 937	5 813
Vote 5 - Electricity			15 201	15 173	13 440	13 602	8 061	10 096	12 116	13 717	12 707	13 297	14 681	11 982	154 073	183 911	215 621
Vote 6 - Executive & Council			4	4	4	4	4	4	4	4	4	4	4	4	50	270	-
Vote 7 - Housing			932	931	930	930	931	936	937	938	936	934	935	934	11 201	15 410	16 194
Vote 8 - Planning			111	75	87	216	101	113	178	247	152	176	92	151	1 699	1 616	2 016
Vote 9 - Public Safety			248	471	389	450	752	498	554	701	611	391	497	(367)	5 194	6 434	5 836
Vote 10 - Sport & Recreation			1 022	1 312	1 307	1 258	1 281	1 228	1 361	1 099	1 481	977	1 309	584	14 218	7 919	8 686
Vote 11 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			71 605	27 634	26 148	26 484	21 147	23 034	26 481	60 974	29 090	26 374	28 012	26 933	393 915	420 777	450 158
<b>Expenditure by Vote to be appropriated</b>																	
Vote 1 - Budget & Treasury Office			1 480	3 293	2 568	2 296	2 283	3 265	1 547	2 836	455	2 131	4 173	3 491	29 819	29 483	31 133
Vote 2 - Civil Services			3 384	7 801	5 503	3 425	4 032	5 854	3 367	4 513	7 886	3 744	5 804	15 338	70 651	77 200	80 165
Vote 3 - Community & Social Services			1 356	1 533	1 816	1 645	1 718	1 842	1 535	1 445	1 557	1 466	1 500	1 777	19 188	19 676	19 161
Vote 4 - Corporate Services			2 754	2 988	3 198	2 772	2 934	3 250	2 361	2 629	2 504	2 343	1 996	4 401	34 130	36 290	38 622
Vote 5 - Electricity			1 211	15 776	16 167	9 684	9 476	9 909	9 269	11 156	10 611	10 878	10 150	24 418	138 706	166 800	197 477
Vote 6 - Executive & Council			670	686	743	826	810	749	734	712	779	755	703	903	9 070	9 448	9 902
Vote 7 - Housing			1 053	1 106	1 128	1 117	1 144	1 128	1 077	1 089	1 084	1 130	1 076	1 269	13 402	17 735	18 665
Vote 8 - Planning			274	400	376	420	466	377	332	328	287	383	417	395	4 455	4 622	5 265
Vote 9 - Public Safety			502	557	718	617	716	868	647	568	631	615	680	1 937	9 058	9 735	10 317
Vote 10 - Sport & Recreation			1 066	1 248	1 500	1 541	1 832	1 576	1 602	1 574	1 501	1 435	1 473	3 104	19 452	20 897	22 120
Vote 11 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			13 749	35 388	33 719	24 344	25 411	28 818	22 470	26 850	27 295	24 882	27 973	57 033	347 930	391 886	432 825
Surplus/(Deficit) before assoc.			57 856	(7 754)	(7 571)	2 140	(4 264)	(5 784)	4 010	34 124	1 795	1 492	40	(30 099)	45 984	28 891	17 332
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	57 856	(7 754)	(7 571)	2 140	(4 264)	(5 784)	4 010	34 124	1 795	1 492	40	(30 099)	45 984	28 891	17 332

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



WC022 Witzenberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		791	382	382	483	419	385	405	386	382	382	(312)	54 706	58 791	62 980	63 631
Executive and council		236	236	236	236	236	236	236	236	236	236	(458)	929	2 831	3 200	4 083
Budget and treasury office		43 884	95	450	323	32	122	286	233	2 680	474	458	4 594	53 630	58 043	57 817
Corporate services		(43 328)	51	(303)	(75)	151	27	(116)	(83)	(2 535)	(329)	(312)	49 183	2 330	1 737	1 730
<i>Community and public safety</i>		6 250	6 718	6 631	6 661	6 929	6 751	6 913	6 720	7 007	6 305	6 723	5 155	78 762	73 653	77 847
Community and social services		4 187	4 207	4 194	4 205	4 196	4 185	4 181	4 186	4 209	4 176	4 184	4 223	50 333	47 039	50 539
Sport and recreation		1 022	1 312	1 307	1 258	1 281	1 228	1 361	1 099	1 481	977	1 309	584	14 218	7 919	8 686
Public safety		109	268	199	268	520	402	435	497	382	219	296	(586)	3 010	3 284	2 427
Housing		932	931	930	930	931	936	937	938	936	934	935	934	11 201	15 410	16 194
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		605	607	603	727	660	536	623	8 858	708	675	620	724	15 946	11 217	11 966
Planning and development		262	200	209	340	223	235	300	369	274	298	214	301	3 224	1 963	2 100
Road transport		344	407	394	387	437	301	324	8 489	433	377	406	423	12 721	9 254	9 866
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 076	19 833	18 081	18 290	13 107	15 240	18 253	44 777	18 313	18 537	19 830	16 079	240 416	272 928	296 714
Electricity		15 130	15 103	13 369	13 532	7 990	10 025	12 045	13 647	12 636	13 226	14 610	11 911	153 223	183 911	215 621
Water		2 294	2 293	2 292	2 253	2 604	2 578	3 473	20 822	3 258	2 835	2 764	1 833	49 297	56 152	44 909
Waste water management		1 333	1 134	1 110	1 185	1 178	1 247	1 338	9 032	1 126	1 206	1 190	1 125	22 204	16 558	18 007
Waste management		1 318	1 303	1 310	1 321	1 336	1 390	1 396	1 276	1 294	1 271	1 267	1 210	15 693	16 306	18 178
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		27 722	27 540	25 698	26 161	21 115	22 912	26 195	60 740	26 409	25 899	26 861	76 663	393 915	420 777	450 158
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		4 868	7 116	6 626	5 892	6 102	7 407	4 598	6 317	3 781	5 160	6 991	9 192	74 051	76 171	80 956
Executive and council		1 654	1 016	1 117	1 051	1 081	1 074	866	897	917	943	659	1 406	12 682	12 978	13 843
Budget and treasury office		1 480	3 293	2 568	2 296	2 283	3 265	1 547	2 836	455	2 131	4 173	3 491	29 819	29 483	31 133
Corporate services		1 734	2 807	2 940	2 544	2 738	3 067	2 185	2 584	2 410	2 086	2 158	4 296	31 550	33 709	35 980
<i>Community and public safety</i>		3 602	4 129	4 764	4 593	4 984	5 148	4 496	4 284	4 384	4 233	4 405	7 619	56 641	63 317	65 117
Community and social services		1 135	1 266	1 481	1 386	1 423	1 563	1 283	1 136	1 256	1 207	1 231	1 366	15 732	16 018	15 245
Sport and recreation		1 066	1 248	1 500	1 541	1 832	1 576	1 602	1 574	1 501	1 435	1 473	3 104	19 452	20 897	22 120
Public safety		348	510	655	550	584	881	534	485	542	460	625	1 880	8 054	8 667	9 088
Housing		1 053	1 106	1 128	1 117	1 144	1 128	1 077	1 089	1 084	1 130	1 076	1 269	13 402	17 735	18 665
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 057	1 407	1 698	1 454	1 748	1 612	1 269	2 141	1 527	1 541	1 347	6 805	23 604	25 457	26 044
Planning and development		437	583	638	640	762	600	548	578	609	629	624	653	7 301	7 796	8 383
Road transport		563	764	984	742	924	953	661	1 503	860	853	664	6 071	15 545	16 844	16 779
Environmental protection		57	60	76	71	62	59	60	59	57	59	59	81	758	817	882
<i>Trading services</i>		4 074	22 733	20 629	12 256	12 576	14 650	11 972	14 107	17 601	13 812	15 228	33 413	193 051	226 323	260 053
Electricity		1 028	15 486	15 848	9 356	9 222	9 491	9 071	10 901	10 361	10 681	9 889	23 710	135 045	162 885	193 338
Water		848	2 902	2 125	711	786	1 961	782	897	3 429	768	1 461	2 797	19 466	21 693	22 530
Waste water management		855	1 658	1 346	1 017	1 016	1 399	840	957	1 678	1 080	1 478	4 419	17 742	19 219	20 283
Waste management		1 344	2 687	1 310	1 172	1 552	1 800	1 279	1 352	2 133	1 283	2 400	2 487	20 798	22 526	23 902
<i>Other</i>		148	2	2	148	2	2	135	2	2	135	2	3	583	618	656
<b>Total Expenditure - Standard</b>		13 749	35 388	33 719	24 344	25 411	28 818	22 470	26 850	27 295	24 882	27 973	57 033	347 930	391 886	432 825
<b>Surplus/(Deficit) before assoc.</b>		13 973	(7 848)	(8 021)	1 818	(4 296)	(5 906)	3 724	33 891	(885)	1 018	(1 112)	19 631	45 984	28 891	17 332
Share of surplus/ (deficit) of associate													-	-	-	-
<b>Surplus/(Deficit)</b>	1	13 973	(7 848)	(8 021)	1 818	(4 296)	(5 906)	3 724	33 891	(885)	1 018	(1 112)	19 631	45 984	28 891	17 332

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		875	(25)	3 729	2 575	(25)	(25)	(25)	(25)	2 375	(25)	3 993	(13 397)	-	-	-
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	37	-	(57)	20	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	54	-	(46)	-	(8)	-	-	-
Vote 5 - Electricity		870	-	-	-	-	-	-	-	-	-	-	(870)	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		(13)	(13)	(13)	(13)	(13)	(13)	(13)	138	(13)	(13)	(13)	(13)	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	1 733	(38)	3 717	2 563	(38)	(38)	(38)	166	2 399	(83)	3 923	(14 268)	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		16 813	2 930	3 940	12 452	700	650	(90)	600	3 672	50	-	(750)	40 967	24 599	14 122
Vote 3 - Community & Social Services		16	50	-	-	1 315	50	-	-	-	-	-	-	1 431	276	570
Vote 4 - Corporate Services		1 120	201	872	-	125	-	47	76	-	9	6	(68)	2 387	480	3 066
Vote 5 - Electricity		333	133	397	-	(1)	(3)	2 200	(0)	-	-	-	7	3 066	763	400
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	70	-
Vote 8 - Planning		-	-	-	50	-	-	-	-	-	-	-	(50)	-	-	-
Vote 9 - Public Safety		-	(240)	-	(8)	380	-	-	-	-	-	-	248	380	560	370
Vote 10 - Sport & Recreation		949	20	856	889	125	196	-	1 426	1 789	2 000	1 000	-	9 251	7 061	4 450
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	19 231	3 093	6 064	13 384	2 644	894	2 157	2 102	5 461	2 059	1 006	(613)	57 482	33 810	22 978
<b>Total Capital Expenditure</b>	2	20 964	3 056	9 781	15 946	2 607	856	2 120	2 268	7 860	1 976	4 930	(14 880)	57 482	33 810	22 978

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand																
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		1 127	201	872	–	125	–	47	130	–	(37)	6	24	2 494	587	3 416
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate services		1 127	201	872	–	125	–	47	130	–	(37)	6	24	2 494	587	3 416
<i>Community and public safety</i>		1 816	(61)	844	869	493	234	(13)	1 564	1 813	1 988	931	466	10 943	8 130	5 190
Community and social services		9	50	–	–	–	50	–	–	37	–	(57)	80	169	369	320
Sport and recreation		949	20	856	889	125	196	–	1 426	1 789	2 000	1 000	–	9 251	7 081	4 500
Public safety		858	(131)	(13)	(21)	368	(13)	(13)	138	(13)	(13)	(13)	386	1 522	610	370
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	70	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		6 260	2 542	(3)	8 502	1 314	647	–	(0)	1 650	–	–	(1 143)	19 769	8 171	6 652
Planning and development		–	–	–	50	1 315	–	–	–	–	–	–	–	1 365	–	–
Road transport		6 260	2 542	(3)	8 452	(1)	647	–	(0)	1 650	–	–	(1 143)	18 404	8 171	6 652
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		11 761	373	8 069	6 575	675	(25)	2 085	575	4 397	25	3 993	675	39 179	29 547	15 016
Electricity		333	–	400	–	–	–	2 200	–	–	–	–	–	2 933	740	400
Water		6 160	398	4 754	6 600	–	–	–	600	1 672	–	4 018	–	24 202	22 961	6 846
Waste water management		5 247	(25)	3 225	(25)	675	(25)	(25)	(25)	2 725	25	(25)	275	12 023	5 824	6 920
Waste management		21	–	(310)	–	–	–	(90)	–	–	–	–	400	21	22	850
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Standard</b>	2	20 964	3 056	9 781	15 946	2 607	856	2 120	2 268	7 860	1 976	4 930	22	72 385	46 435	30 275

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA34a Capital expenditure on new assets by asset class

WC022 Wittenberg - Supporting Table SA34a Capital expenditure on new assets by asset class											
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	-	-	-	55 710	50 236	50 236	49 795	29 225	10 899	
Infrastructure - Road transport		-	-	-	17 342	18 740	18 740	11 120	5 380	3 652	
Roads, Pavements & Bridges		-	-	-	14 662	15 678	15 678	10 620	5 380	3 652	
Storm water		-	-	-	2 680	3 062	3 062	500	-	-	
Infrastructure - Electricity		-	-	-	500	641	641	3 792	600	400	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	-	-	500	641	641	2 800	600	400	
Street Lighting		-	-	-	-	-	-	992	-	-	
Infrastructure - Water		-	-	-	25 223	19 402	19 402	18 624	22 945	6 846	
Dams & Reservoirs		-	-	-	-	-	-	398	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	25 223	19 402	19 402	18 225	22 945	6 846	
Infrastructure - Sanitation		-	-	-	10 629	7 075	7 075	6 850	300	-	
Reticulation		-	-	-	10 629	7 075	7 075	6 850	300	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	2 016	4 377	4 377	9 408	-	-	
Waste Management		-	-	-	439	230	230	-	-	-	
Transportation		-	-	-	877	947	947	4 145	-	-	
Gas		-	-	-	700	3 200	3 200	5 263	-	-	
Other		-	-	-	-	-	0	-	-	-	
Community		3	-	-	-	3 082	4 196	4 196	5 422	1 203	1 613
Parks & gardens		7	-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	109	833	1 543
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	3 007	4 121	4 121	5 263	-	-
Fire, safety & emergency	-		-	-	-	-	-	-	-	-	
Security and policing	-		-	-	75	75	75	50	70	70	
Buses	-		-	-	-	-	-	-	-	-	
Clinics	-		-	-	-	-	-	-	-	-	
Museums & Art Galleries	-		-	-	-	-	-	-	-	-	
Cemeteries	-		-	-	-	-	-	-	-	-	
Social rental housing	8		-	-	-	1 400	2 977	2 977	-	-	-
Other	-		-	-	-	(1 400)	(2 977)	(2 977)	-	300	-
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties	10	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	-	-	-	5 300	7 857	7 871	6 336	4 920	4 536	
General vehicles		-	-	-	250	332	332	280	-	1 300	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	400	401	401	750	100	450	
Computers - hardware/equipment		-	-	-	39	39	39	85	120	-	
Furniture and other office equipment		-	-	-	316	491	499	366	362	200	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	150	-	
Other Buildings		-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	4 295	6 594	6 600	4 855	4 189	2 586	
Agricultural assets		11	-	-	-	-	-	-	-	-	-
Agricultural 1			-	-	-	-	-	-	-	-	-
Agricultural 2	-		-	-	-	-	-	-	-	-	
Biological assets	12	-	-	-	-	-	-	-	-	-	
Biological 1		-	-	-	-	-	-	-	-	-	
Biological 2		-	-	-	-	-	-	-	-	-	
Intangibles	13	-	-	-	6	17	17	-	-	-	
Computers - software & programming		-	-	-	6	17	17	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	-	-	-	64 097	62 306	62 320	61 553	35 349	17 047	
Specialised vehicles											
Refuse	14	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purpose:
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure.
6. Donated/contributed & leased assets to be included within the respective sub-class:

WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			-	-	-	2 138	13 507	13 507	8 263	8 253	9 900
Infrastructure - Road transport			-	-	-	350	3 500	3 500	3 913	3 053	3 000
Roads, Pavements & Bridges			-	-	-	350	3 500	3 500	3 613	2 753	3 000
Storm water			-	-	-	-	-	-	300	300	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	1 788	10 007	10 007	4 350	5 200	6 900
Reticulation			-	-	-	1 788	10 007	10 007	4 350	5 200	6 900
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			-	-	-	50	241	241	1 854	1 767	2 157
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	173	173	1 754	1 667	2 057
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	50	68	68	100	100	100
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	1 291	2 893	2 904	654	1 067	1 170
General vehicles			-	-	-	510	456	456	-	560	550
Specialised vehicles			-	-	-	-	664	664	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	135	140	140	200	260	200
Furniture and other office equipment			-	-	-	78	122	122	51	8	250
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	22	22	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	568	1 490	1 501	403	239	170
Agricultural assets			-	-	-	-	-	-	-	-	-
Agricultural 1			-	-	-	-	-	-	-	-	-
Agricultural 2			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Biological 3			-	-	-	-	-	-	-	-	-
Total specified assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	120	260	260	60	-	-
Computers - software & programming			-	-	-	120	260	260	60	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1		-	-	-	3 599	16 901	16 912	10 831	11 086	13 227
Specialised vehicles			-	-	-	-	664	664	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	664	664	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	5.3%	21.3%	21.3%	15.0%	23.9%	43.7%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	22.7%	106.4%	106.7%	58.2%	53.7%	69.9%

## References

- Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Busses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

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14 902 280

12 625 375

7 296 166

WC022 Witzenberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Budget & Treasury Office		-	-	-				
Vote 2 - Civil Services		40 967	24 599	14 122				
Vote 3 - Community & Social Services		1 431	276	570				
Vote 4 - Corporate Services		2 387	480	3 066				
Vote 5 - Electricity		3 066	763	400				
Vote 6 - Executive & Council		-	-	-				
Vote 7 - Housing		-	70	-				
Vote 8 - Planning		-	-	-				
Vote 9 - Public Safety		380	560	370				
Vote 10 - Sport & Recreation		9 251	7 061	4 450				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		57 482	33 810	22 978	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Budget & Treasury Office								
Vote 2 - Civil Services								
Vote 3 - Community & Social Services								
Vote 4 - Corporate Services								
Vote 5 - Electricity								
Vote 6 - Executive & Council								
Vote 7 - Housing								
Vote 8 - Planning								
Vote 9 - Public Safety								
Vote 10 - Sport & Recreation								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		57 482	33 810	22 978	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
R thousand													
Parent municipality:													
Budget & Treasury Office	Furniture & Equipment - Financ	510201261		Other	Furniture and fittings			2	–	–	–		R
Budget & Treasury Office	Office Equipment	510220001		Other	Office equipment			2	–	–	–		N
Budget & Treasury Office	Furniture - Treasury Debtors	510300201		Other	Furniture and fittings			10	–	–	–		N
Budget & Treasury Office	Computer Hardware: Prepaid Ven	510301811		Other	Office equipment			15	–	–	–		R
Budget & Treasury Office	Office Equipment	510420001		Other	Office equipment			5	–	–	–		N
Budget & Treasury Office	Office Equipment-Replacement	510430001		Other	Office equipment			8	–	–	–		N
Budget & Treasury Office	Office Equipment	510520001		Other	Office equipment			2	–	–	–		N
Budget & Treasury Office	Office Equipment-Replacement	510530001		Other	Office equipment			2	–	–	–		N
Community & Social Services	Fencing Cemeteries extensions	520101301		Infrastructure	Security measures			75	50	–	70		N
Community & Social Services	Office Equipment	520120001		Other	Office equipment			2	2	2	–		N
Community & Social Services	Office Equipment-Replacement	520130001		Other	Office equipment			1	1	1	–		N
Community & Social Services	Office Equipment	520220001		Other	Office equipment			1	–	–	–		N
Housing	Office Equipment	520320001		Other	Office equipment			5	–	–	–		N
Housing	Office Equipment-Replacement	520330001		Other	Office equipment			1	–	–	–		N
Public Safety	Vehicle Refurbishment	520500771		Other	Motor vehicles			332	280	–	300		N
Public Safety	Fire fighting equipment	520501361		Other	Furniture and fittings			–	100	–	70		N
Sport & Recreation	Equipment/ Appliances upgradin	520601371		Other	Furniture and fittings			140	80	–	–		R
Sport & Recreation	Office Equipment	520620001		Other	Office equipment			12	–	–	–		N
Sport & Recreation	Office Equipment-Replacement	520630001		Other	Office equipment			12	–	–	–		N
Sport & Recreation	Office Equipment	521020001		Other	Office equipment			3	3	3	–		N
Sport & Recreation	Office Equipment-Replacement	521030001		Other	Office equipment			3	3	3	–		R
Community & Social Services	Buildings Upgrading- Tulbagh	521100321		Land & buildings	Buildings			–	60	–	–		R
Community & Social Services	Office Equipment	521120001		Other	Office equipment			45	55	66	–		N
Community & Social Services	Office Equipment-Replacement	521130001		Other	Office equipment			1	–	–	–		R
Sport & Recreation	Equipment/ Appliances upgradin	521400331		Other	Furniture and fittings			17	–	–	–		R
Community & Social Services	Office Equipment-Replacement	521830001		Other	Office equipment			1	–	–	–		R
Sport & Recreation	Grasscutting equipment	521901401		Other	Plant and equipment			150	–	–	–		N
Sport & Recreation	Replace trailers	521901421		Other	Plant and equipment			64	–	–	–		R
Sport & Recreation	Replace cutting tractors	521902161		Other	Plant and equipment			–	350	–	350		N
Sport & Recreation	Hamlet Poverty Project	521910001		Land & buildings	Buildings			–	700	1 000	–		N
Sport & Recreation	Office Equipment	521920001		Other	Office equipment			24	24	24	–		N
Sport & Recreation	Office Equipment-Replacement	521930001		Other	Office equipment			2	2	2	–		R

Municipal Vote/Capital project  R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Public Safety	Vehicle- Replacement programme	522001481		Other	Motor vehicles			250	–	260	–		R
Public Safety	Upgrading Building- Ceres, Wol	522001491		Land & buildings	Buildings - other			300	150	–	–		R
Public Safety	Traffic lights (W-EL)	522002141		Other	Plant and equipment			280	–	–	–		N
Public Safety	Office Equipment	522020001		Other	Office equipment			14	–	–	–		N
Public Safety	Office Equipment	522120001		Other	Office equipment			1	–	–	–		N
Community & Social Services	Office Equipment	522201511		Other	Furniture and fittings			16	–	–	–		N
Community & Social Services	Office Equipment	522220001		Other	Office equipment			20	–	–	–		N
Sport & Recreation	Upgrading of sport facilities	522300851		Community	Recreational facilities			–	109	–	–		N
Sport & Recreation	Upgrading of Sport Facilities	522301521		Community	Recreational facilities			152	–	–	–		R
Sport & Recreation	Office Equipment	522320001		Other	Office equipment			5	5	6	–		N
Sport & Recreation	Office Equipment-Replacement	522330001		Other	Office equipment			3	3	3	–		R
Sport & Recreation	Upgrading of buildings- Swimmi	522401531		Community	Recreational facilities			68	–	–	–		R
Sport & Recreation	Equipment/ Appliances upgradin	522401541		Community	Recreational facilities			45	45	–	–		N
Sport & Recreation	Swimming Pool - Nduli	522401551		Community	Recreational facilities			3 615	–	–	–		N
Sport & Recreation	Office Equipment	522420001		Other	Office equipment			2	20	20	–		N
Public Safety	Office Equipment- New	522520001		Other	Office equipment			10	–	–	–		N
Community & Social Services	Office Equipment	522620001		Other	Office equipment			4	5	5	–		N
Community & Social Services	Office Equipment-Replacement	522630001		Other	Office equipment			2	2	2	–		R
Corporate Services	Upgrading of Phone System	530100441		Other	Furniture and fittings			101	100	100	100		N
Corporate Services	Building- Municipal Offices	530201521		Land & buildings	Buildings - other			12	–	–	2 516		N
Corporate Services	COMMUNITY HALL- PINE VALLEY	530204301		Land & buildings	Buildings			120	1 000	–	–		N
Corporate Services	Office Equipment	530220001		Other	Office equipment			30	–	–	–		N
Corporate Services	Rekenaarhardeare- Vervangingsp	530401631		Other	Office equipment			125	200	200	200		R
Corporate Services	NEW WEB PAGE DEVELOPMENT	530401681		Other	Furniture and fittings			17	–	–	–		N
Corporate Services	UPGRADING OF SERVER ROOM	530401691		Other	Furniture and fittings			41	–	–	–		R
Corporate Services	WIRELESS ACCESS POINTS	530401701		Other	Office equipment			9	9	–	–		N
Corporate Services	UPGRADING OF MS OFFICE SOFTWARE	530401711		Intangibles	Computer software			260	60	–	–		R
Corporate Services	Wireless Equipment	530402921		Other	Office equipment			15	10	–	–		N
Corporate Services	OFFICE FURNITURE - NEW PERSONN	530501751		Other	Furniture and fittings			10	–	–	–		N
Corporate Services	BILL BOARDS	531201761		Other	Furniture and fittings			99	–	–	–		N
Planning	Office Equipment	540220001		Other	Office equipment			2	–	–	–		N
Electricity	Connections - Chris Hani 333	540500951		Infrastructure	Electricity services			86	–	–	–		N
Electricity	Connections - N'duli 161	540500971		Infrastructure	Electricity services			15	–	–	–		N
Electricity	CONNECTIONS - CHRIS HANI	540501831		Land & buildings	Buildings - other			1 402	–	–	–		N
Electricity	NETWORK- CHRIS HANI	540501841		Land & buildings	Buildings - other			1 575	2 200	–	–		N



Municipal Vote/Capital project  R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Electricity	Office Equipment	540520001		Other	Office equipment			35	29	30	–		N
Electricity	Office Equipment-Replacement	540530001		Other	Office equipment			48	50	53	–		R
Electricity	SEWERAGE MAIN FEEDER	540800541		Infrastructure	Electricity services			341	–	–	–		N
Electricity	Office Equipment	540820001		Other	Office equipment			37	47	49	–		N
Electricity	Office Equipment-Replacement	540830001		Other	Office equipment			7	8	8	–		R
Electricity	Office Equipment	540920001		Other	Office equipment			18	–	12	–		N
Electricity	Office Equipment-Replacement	540930001		Other	Office equipment			11	11	12	–		R
Civil Services	Office Equipment	541020001		Other	Office equipment			1	–	–	–		N
Civil Services	Office Equipment-Replacement	541030001		Other	Office equipment			2	–	–	–		R
Civil Services	Upgrade Sewer Works - Wolseley	541100881		Infrastructure	Sewerage			35	–	–	–		N
Civil Services	SEWER PUMPS- REPLACEMENT PROGR	541101321		Infrastructure	Sewerage			81	250	–	300		R
Civil Services	ODB SEWERWORKS	541101341		Infrastructure	Sewerage			–	2 500	–	–		N
Civil Services	UPGRADE NDULI HOSTELS	541101441		Infrastructure	Sewerage			800	–	–	–		R
Civil Services	SEWER WORKS- TULBAGH	541101981		Infrastructure	Sewerage			1 035	1 500	–	–		N
Civil Services	UPGRADING AND REPLACEMENT SEWE	541102011		Infrastructure	Sewerage			900	–	–	300		R
Civil Services	TULBAGH UPGRADE SEWER (MIG)	541102631		Infrastructure	Sewerage			1 419	–	–	–		R
Civil Services	Office Equipment	541120001		Other	Office equipment			28	–	–	–		N
Civil Services	Office Equipment-Replacement	541130001		Other	Office equipment			97	7	8	20		R
Planning	Equipment PMU	541201231		Other	Office equipment			20	–	–	–		N
Civil Services	Stormwater Op-die-Berg	541300961		Infrastructure	Roads			382	–	–	–		N
Civil Services	NETWORK STORMWATER UPGRADING -	541301281		Infrastructure	Roads			177	–	–	–		N
Civil Services	Infrastructure Housing 560 uni	541306061		Land & buildings	Buildings			–	–	–	–		N
Civil Services	Office Equipment	541320001		Other	Office equipment			6	8	8	–		N
Civil Services	Office Equipment-Replacement	541330001		Other	Office equipment			–	7	8	–		R
Civil Services	BUS/TAXI TERMINALS - NDULI	541400311		Infrastructure	Roads			62	–	–	–		N
Civil Services	Upgrading Roads	541400611		Infrastructure	Roads			8 609	7 952	5 380	3 652		N
Civil Services	NETWORK-STREET	541401291		Infrastructure	Roads			–	2 500	2 000	3 000		R
Civil Services	NETWORK-STREET TULBAGH	541401391		Infrastructure	Roads			1 542	–	–	–		N
Civil Services	UPGRADE VOORTREKKERSTREET - WO	541402061		Infrastructure	Roads			1 500	600	–	–		N
Civil Services	Office Equipment	541420001		Other	Office equipment			9	7	8	–		N
Civil Services	Office Equipment-Replacement	541430001		Other	Office equipment			16	7	8	–		R
Civil Services	REFUSE SITES - CENTRAL SITE	541501011		Infrastructure	Refuse			230	–	–	–		N
Civil Services	SKIPS	541602111		Other	Plant and equipment			165	–	–	–		N
Civil Services	Office Equipment	541620001		Other	Office equipment			3	3	3	–		N
Civil Services	Office Equipment-Replacement	541630001		Other	Office equipment			7	7	8	–		R

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Civil Services	Office Equipment	541720001		Other	Office equipment			4	4	5	–		N
Civil Services	Office Equipment-Replacement	541730001		Other	Office equipment			6	6	6	–		R
Civil Services	TULBAGH UPPER RESERVOIR	541802121		Infrastructure	Water			191	1 754	4 100	2 346		N
Civil Services	Wols new reservoir Pine Valley	541802711		Infrastructure	Water			213	2 845	–	–		N
Civil Services	Telemetric Systems	541901051		Other	Plant and equipment			300	300	–	–		N
Civil Services	Bulk water - Waterworks & WDM	541901241		Infrastructure	Gas			1 200	5 263	–	–		N
Civil Services	Bulk water provision- Wolseley	541901251		Infrastructure	Gas			2 000	–	–	–		N
Civil Services	BOORGATE CERES	541901341		Infrastructure	Water			2 298	–	–	–		N
Civil Services	Network - Water pipes & value	541901371		Infrastructure	Water			300	300	300	–		N
Civil Services	BULK WATER - KLEINBERG RIVIER	541902131		Infrastructure	Water			5 900	3 509	4 000	–		N
Civil Services	BULK WATER - SCHALKENBOSCH	541902141		Infrastructure	Water			–	–	5 263	–		N
Civil Services	Netw-Replace Haml Mainline (MI	541902781		Infrastructure	Water			–	–	590	–		N
Civil Services	BULK WATER - KLEINBERG RIVIER	541909131		Infrastructure	Water			–	–	6 000	–		N
Civil Services	Office Equipment	541920001		Other	Office equipment			73	8	8	–		N
Civil Services	Office Equipment-Replacement	541930001		Other	Office equipment			7	7	8	–		R
Sport & Recreation	VEHICLE REPLACE 1 LDV FOR PARK	521901471		Other	Motor vehicles			142	–	–	–		R
Community & Social Services	Computer Hardware & Software	522240001		Other	Office equipment			15	–	–	–		N
Corporate Services	Computer Hardware & Software	530240001		Other	Office equipment			15	–	–	–		N
Electricity	Streetlighting - Chris Hani 60	540701861		Infrastructure	Roads			–	870	–	–		N
Electricity	Remote metering	540801981		Infrastructure	Electricity services			200	200	200	–		N
Civil Services	SEWERAGE INFRASTRUCTURE- CHRIS	541101211		Infrastructure	Sewerage			6 000	1 500	–	–		N
Civil Services	Sewer Network Replacement	541105061		Infrastructure	Sewerage			300	100	200	300		R
Civil Services	STORMWATER INFRASTRUCTURE- CHR	541301221		Infrastructure	Roads			2 680	500	–	–		N
Civil Services	PUBLIC TRANSPORT FACILITIES	541400011		Infrastructure	Roads			877	–	–	–		N
Civil Services	STREETS - CHRIS HANI HOUSING P	541401231		Infrastructure	Roads			2 570	1 500	–	–		N
Civil Services	WOLS PINE VALLEY BUSROUTE	541402881		Infrastructure	Roads			–	4 145	–	–		N
Civil Services	WATER INFRASTRUCTURE- CHRIS HA	541901201		Infrastructure	Water			6 000	2 500	–	–		N
Civil Services	BULK WATER PROVISION HAMLET	541902151		Infrastructure	Water			4 500	7 018	–	–		N
Corporate Services	REPLACEMENT OF WOODEN SHELVES	530101581		Other	Furniture and fittings			–	43	–	–		R
Corporate Services	Server Replacement Programme	530402311		Other	Office equipment			–	76	–	–		N
Community & Social Services	Computer Hardware & Software (	520100011		Other	Office equipment			–	–	120	–		N
Community & Social Services	Furniture	520400021		Other	Furniture and fittings			–	–	40	–		N
Community & Social Services	Equipment- Tables (W-EL)	521100031		Other	Furniture and fittings			–	–	40	–		N
Community & Social Services	Building Refurbishment	521100041		Land & buildings	Buildings - other			–	–	100	–		N
Sport & Recreation	Replace Irrigation Systems Par	521900051		Other	Plant and equipment			–	–	20	50		R

Municipal Vote/Capital project  R thousand	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
							Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Sport & Recreation	Replace Trailers	521900061		Other	Plant and equipment			-	-	100	100		R
Sport & Recreation	Replace 4 LDV's for parks	521900071		Other	Motor vehicles			-	-	200	200		R
Sport & Recreation	Toerusting- 6 X Bossiekappers	521900081		Other	Plant and equipment			-	-	100	100		R
Public Safety	Traffic Lights	522000011		Infrastructure	Roads			-	-	300	-		N
Public Safety	Building Refurbishment	522000021		Land & buildings	Buildings - other			-	-	50	-		N
Community & Social Services	Replace Vehicles	522200011		Other	Motor vehicles			-	-	-	250		R
Community & Social Services	Equipment - Airconditioners	522600091		Other	Office equipment			-	-	-	250		R
Housing	Installation of Security Equip	522901581		Infrastructure	Security measures			-	-	70	-		N
Corporate Services	Equipment	530101671		Other	Office equipment			-	-	20	-		N
Corporate Services	Server Replacement Programme	530401821		Other	Office equipment			-	-	60	-		R
Corporate Services	Vehicle	530501821		Other	Motor vehicles			-	-	-	150		N
Civil Services	Sewer pumpstation upgrade	541105071		Infrastructure	Sewerage			-	-	300	-		N
Civil Services	Network - Storm water upgradin	541300131		Infrastructure	Roads			-	300	300	-		R
Civil Services	Truck - Reinigingsdienste	541500161		Other	Motor vehicles			-	-	-	850		N
Civil Services	Vredebes bulk water supply	541903801		Infrastructure	Water			-	-	2 692	4 500		N
Total Capital expenditure									53 872	34 482	19 975		





## Municipal Budget Circular for the 2012/13 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2012/13 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with MFMA Circulars No. 48, 51, 54 and 55.

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# 1 Key focus areas for the 2012/13 budget process

The *Medium Term Budget Policy Statement 2011* notes that in recent months the domestic economy has lost momentum as a result of the disruption to world economic activity following the Japanese tsunami, domestic strike activity and moderating household consumption. In the first quarter of 2011, the economy grew at 4.5 per cent on an annual basis. In the second quarter, growth slowed to 1.3 per cent. Real GDP is now expected to grow by 3.1 per cent in 2011 – a downward revision from the 3.4 per cent forecast in the 2011 Budget.

The labour market remains sluggish. Formal sector non-agricultural employment is just 2.6 per cent higher than its low in March 2010. Unemployment increased from 21.8 per cent in the fourth quarter of 2008 to 25.7 per cent in the second quarter of 2011. This figure does not capture the estimated 2.2 million workers who have stopped looking for work.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2012/13 and **so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts**. Municipalities should also pay particular attention to managing all revenue and cash streams effectively, and carefully evaluate all spending decisions.

## 1.1 Taking the 2011 Local Government and Expenditure Review forward

In September 2011, National Treasury published the *Local Government Budgets and Expenditure Review*. Municipalities are urged to work through the document as part of their preparations for drafting their 2012/13 budgets and MTREF.

The *Review* highlights the following areas as requiring particular attention:

- i. **Revenue management** – To ensure the collection of revenues, municipalities need to ensure that billing systems are accurate, send out accounts to residents and follow up to collect revenues owed.
- ii. **Collecting outstanding debts** – This requires political commitment, sufficient administrative capacity, and pricing policies that ensure that bills are accurate and affordable, especially for poor households.
- iii. **Pricing services correctly** – The full cost of services should be reflected in the price charged to residents who can afford to pay. Many municipalities offer overly generous subsidies and rebates that result in services being run at a loss, resulting in funds being diverted away from other priorities.
- iv. **Underspending on repairs and maintenance** – Often seen as a way to reduce spending in the short term, underspending on maintenance can shorten the life of assets, increase long-term maintenance and refurbishment costs, and cause a deterioration in the reliability of services.
- v. **Spending on non-priorities** – Many municipalities spend significant amounts on non-priority items including unnecessary travel, luxury furnishings, excessive catering and unwarranted public relations projects. Consultants are often used to perform routine tasks.

The 2011 *Local Government Budgets and Expenditure Review* can be accessed at:

<http://www.treasury.gov.za/publications/lqfr/2011/lq/default.aspx>

## 1.2 National priority – creating decent employment opportunities

Creating decent employment opportunities remains a national priority. In drafting their 2012/13 budgets and MTREFs all municipalities are urged to continue to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly to participate fully in the Extended Public Works Programme.

Municipalities should not just employ more people without any reference to the level of staffing required to deliver effective services, and what is financially sustainable over the medium term. The municipality ought to focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme; and
- Implementing interns programmes to provide young people with on-the-job training.

Municipalities also play a critical role in creating an enabling environment for investments and other activities that lead to job creation. In this regard, it is important for municipalities to pay particular attention to ensuring the timely delivery of their capital programmes (eliminate under-spending of capital budgets) and to review all by-laws and development approval processes with a view to removing any regulatory bottlenecks to investment and job creation.

## 1.3 Additional allocations to local government

The *Medium Term Budget Policy Statement 2011* indicates that over the 2012 MTEF, transfers to local government grow by R5 billion, of which R2.2 billion is added to the local government equitable share and R2.8 billion to local government conditional grants. However, most of these funds are only going to be made available in 2013/14 and 2014/15.

This means the baseline allocations to local government for 2012/13 are set to remain largely unchanged from the amounts published in the 2011 Division of Revenue Act, namely R37.5 billion to the local government equitable share, and R30.4 billion for conditional grants. The final allocations to municipalities will be announced in the 2012 Division of Revenue Bill, which will be tabled by the Minister of Finance on 22 February 2012. This information will be communicated to municipalities in a further Budget Circular for the 2012/13 financial year to be issued shortly after the tabling of the National Budget.

Municipalities **MUST** ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2012 Division of Revenue Bill.

At this stage, municipalities are advised to use the indicative numbers for 2012/13 in the 2011 Division of Revenue Act to compile their budgets. This document is available on National Treasury's website at:

<http://www.treasury.gov.za/legislation/acts/2011/Default.aspx>

## 1.4 Procurement reforms and fighting corruption

Municipalities are again advised that the supply chain compliance unit will also be focusing on municipal procurement processes. Consequently, municipalities can expect requests for information relating to their tender committees and processes, as well as specific tenders and contracts.

Municipalities are also encouraged to introduce greater transparency to municipal supply chain processes by publishing SCM process outcomes on their websites.

## 2 Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their 2012/13 budgets and MTREF. Again this information will be updated in a further Budget Circular to be issued after the tabling of the National Budget on 22 February 2012.

Fiscal year	2010	2011	2012	2013	2014
	Actual	Estimate	Forecast		
Headline CPI Inflation	3.3%	5.0%	5.4%	5.6%	5.4%

Source: Medium Term Budget Policy Statement 2011

The period of the *Salary and Wage Collective Agreement 2009/10 to 2011/2012* has come to an end. In the absence of other information from the South African Local Government Bargaining Council, municipalities are advised to budget for a 5 per cent cost-of-living increase adjustment, to be implemented with effect from July 2012 (in-line with the increase proposed in the 2011 MTBPS).

## 3 Revising rates, tariffs and other charges

When municipalities and municipal entities revise their rates, tariffs and other charges for their 2012/13 budgets and MTREF, they need to take into account the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity, the need to ensure financial sustainability, local economic conditions and the affordability of services, taking into consideration the municipality's indigent policy. Municipalities should also take into account relevant policy developments in the different sectors (such as the *inclining block tariff* (IBT) proposals from the National Energy Regulator of South Africa (NERSA)).

Municipalities should continue to explore appropriate ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate the resources required to fund the maintenance, renewal and expansion of the infrastructure required to provide the services.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.



### 3.1 NERSA's process to approve electricity tariffs

It is very important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs does not disrupt the process of compiling municipal budgets or compromise community consultations on the budget. It is for this reason that section 43 of the MFMA reads:

- 43 (1) If a national or provincial organ of state in terms of a power contained in any national or provincial legislations determines the upper limits of a municipal tax or tariff, such determination takes effect for municipalities on a date specified in the determination.
- (2) Unless the Minister on good grounds approves otherwise, the date specified in a determination referred to in subsection (1) may-
- (a) if the determination was promulgated on or before 15 March in a year, not be a date before 1 July in that year; or
  - (b) if the determination was promulgated after 15 March in a year, not be a date before 1 July in the next year.

So if NERSA only concludes its final determination for a municipality after 15 March, the municipality is not obliged to implement NERSA's final determination with effect from 1 July of the current year, unless the Minister on good grounds approves otherwise.

It is proposed that the only 'good grounds' that the Minister of Finance will consider for requiring compliance with a final determination issued by NERSA after 15 March, is where NERSA can show that a municipality has failed to:

- i. submit its D-form either before 30 October 2011 or the extended deadline of 30 January 2012; or
- ii. submit a tariff application to NERSA containing all the required information by 30 January 2012; or
- iii. fails to participate in public hearings called and held by NERSA a reasonable period before 15 March 2012.

Where a municipality can demonstrate that it has complied with (i), (ii) and (iii) above, and that NERSA did not issue a final determination before 15 March 2012, the municipality will be entitled to use the tariffs for 2012/13 set out in its original application to NERSA that must have been submitted by 30 January 2012.

### 3.2 Eskom bulk tariff increases

The Eskom price of bulk electricity supplied to municipalities will increase by 27.06 per cent on 1 July 2012. Municipalities are urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

National Treasury supports the use of the following formula, proposed by NERSA, for calculating municipal electricity tariff increases:

$$MTI = (B \times BPI) + (S \times SI) + (R \times RI) + (C \times CCI) + (OC \times OCI)$$

Where:

MTI = % Municipal Tariff Increase  
 B = % Bulk purchases  
 BPI = % Bulk purchase increase  
 S = % Salaries  
 SI = % Salaries increase  
 R = % Repairs  
 RI = % Repairs increase  
 C = % Capital charges  
 CCI = % Capital charges increase  
 OC = % Other costs  
 OCI = % Other costs increase

All cost shares and increases must relate to the electricity function of the municipality

NERSA will be issuing its guideline tariff increase for municipalities in due course. The relevant guideline, as well as NERSA's Reasons for Decision document will be available at: [www.nersa.org.za](http://www.nersa.org.za).

Where a municipality's evaluation of its cost structure results in a lower or higher tariff increase to that proposed by NERSA, the municipality must structure its tariffs accordingly and ensure it provides the necessary motivation and information in its tariff application to NERSA.

### 3.3 Introduction of inclining block tariffs (IBT) for electricity

National Treasury supports the introduction of IBTs for electricity by municipalities. However, it is important that each municipality designs an IBT structure that is appropriate to its specific circumstances, and ensures an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality.

It is also important that any proposed IBT is fully aligned to the principles set out in the *South African Electricity Supply Industry: Electricity Pricing Policy* (EPP) issued on 19 December 2008, including the principle that electricity tariffs must be cost reflective and that any cross-subsidies should be explicit.

A municipality must structure its IBT tariff according to its own specific circumstances and ensure that it provides the necessary motivation and information to NERSA in its tariff application. In this regard, municipalities need to pay careful attention to determining an appropriate level of cross-subsidisation between the different IBT blocks given the profile of its customer base, and also have regard to the price elasticity of the demand for electricity.

### 3.4 Water and sanitation tariffs must be cost-reflective

Municipalities are reminded to review the level and structure of their water and sanitation tariffs carefully with a view to ensuring:

- Water and sanitation tariffs are on aggregate fully cost-reflective – including the bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure;
- Water and sanitation tariffs are structured to protect basic levels of service; and

- Water and sanitation tariffs are designed to encourage efficient and sustainable consumption (e.g. through inclining block tariffs).

If a municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. However, all municipalities should aim to have appropriately structured, cost-reflective water and sanitation tariffs in place by 2014.

To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water 'losses'.

Municipalities not already calculating and reporting non-revenue water in accordance with the International Water Association (IWA) standards as required by the Department of Water Affairs (DWA) should contact DWA for assistance in this regard. National Treasury is working with DWA to publish this information in the near future.

### **3.5 Solid waste tariffs**

Many municipalities' solid waste tariffs do not cover the cost of providing the different components of the service. Where this is the case, municipalities should aim to have appropriately structured, cost-reflective solid waste tariffs in place by 2015.

The tariffs for solid waste management must take into account that it is good practice to maintain a cash-backed reserve to cover the future costs of rehabilitating landfill sites.

Municipalities are encouraged to explore alternative methodologies to manage solid waste, including recycling and incineration in plants that use the heat energy to generate electricity.

## **4 Funding choices and management issues**

Given on-going economic pressures referred to in section 1 above, the revenue side of municipal budgets will continue to be constrained, so municipalities will again need to make some very tough decisions on the expenditure side this year. Priority ought to be given to:

- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- Protecting the poor;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

Municipalities must also ensure that their capital budgets reflect consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

#### 4.1 Eliminating non-priority spending

Municipalities must pay special attention to controlling unnecessary spending on nice-to-have items and non-essential activities. The following examples of non-priority expenditure have been observed, and need to be eliminated:

- i. excessive sponsorship of music festivals, beauty pageants and sporting events, including the purchase of tickets to events for councillors and/or officials;
- ii. public relations projects and activities that are not centred on actual service delivery or are not a municipal function (e.g. celebrations; gala dinners; commemorations, advertising and voter education);
- iii. LED projects that serve the narrow interests of only a small number of beneficiaries or fall within the mandates of other government departments such as the Department of Agriculture;
- iv. excessive catering for meetings and other events, including the use of public funds to buy alcoholic beverages;
- v. arranging workshops and events at expensive private venues, especially ones outside the municipality (as opposed to using the municipality's own venues);
- vi. excessive printing costs (instead of maximising the use of the municipality's website, including providing facilities for the public to access the website);
- vii. excessive luxurious office accommodation and office furnishings;
- viii. foreign travel by mayors, councillors and officials, particularly 'study tours';
- ix. excessive councilor and staff perks such as luxurious mayoral cars and houses, notebooks, IPADS and cell-phone allowances; travel and subsistence allowances (certain of these may be irregular spending – see paragraph 4.8 below);
- x. excessive staff in the office of the mayor – particularly the appointment of political 'advisors' and 'spokespersons';
- xi. all donations to individuals that are not made in terms of the municipality's indigent policy or a bursary scheme; for instance donations to cover funeral costs (other than pauper burials which is a district municipality function);
- xii. costs associated with long-standing staff suspensions and the legal costs associated with not following due process when suspending or dismissing staff, as well as payment of severance packages or 'golden handshakes'; and
- xiii. the use of consultants to perform routine management tasks, and the payment of excessive fees to consultants.

#### 4.2 Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes;
- enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single-year expenditure' sections on Tables A5A and A5.

To facilitate the tracking of past multi-year appropriations in the preparation of the new budget the 'multi-year expenditure' section of Table A5A has been changed to look as follows:

Vote Description	2012/13 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for 2012/13 in the 2011/12 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Appropriation for 2012/13	Adjustments in 2011/12	Downward adjustments for 2012/13	Appropriation carried forward	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>										
Vote 1 - [NAME OF VOTE 1]	110	160	140	100	(10)	(20)		40	40	
1.1 - [Name of sub-vote]	110	160	140	100	(10)	(20)	70	40	40	140
	<b>6</b>			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>		<b>7</b>

Where:

- 1 – the original 2012/13 appropriation in the 2011/12 Annual Budget
- 2 – any upward or downward adjustments made to the original 2012/13 appropriation during the 2011/12 financial year (for instance in an adjustments budget)
- 3 – any downward adjustments to the original 2012/13 appropriation to be effected in the 2012/13 Annual Budget
- 4 – the balance of the original 2012/13 appropriation to be carried forward into the 2012/13 Annual Budget
- 5 – any new funds to be allocated to the original 2012/13 appropriation in the 2012/13 Annual Budget
- 6 – the new amount to be appropriated for 2012/13 (consists of 4+5)
- 7 – the new multi-year budget for the outer year of the MTREF

(not shown above is the reconciliation of the original 2013/14 multi-year appropriation in the 2011/12 Annual Budget, which follows exactly the same methodology shown above).

Any downward adjustments under '3' must be fully explained in the municipality's budget document, as such a change suggests the municipality may have decided to discontinue the implementation of a large capital project or programme before completion. This is would need to be properly justified to the community.

#### 4.3 Revaluations in terms of GRAP 17 and the treatment of depreciation in the budget

In the process of implementing GRAP 17, many municipalities have chosen the 'revaluation model' and revalued their existing assets<sup>1</sup>. The impact of this choice has been to massively increase the 'value' of assets reflected on municipalities' Statement of Financial Positions, leading to higher levels of depreciation being reflected on their Budgeted Statements of Financial Performance. This in turn has resulted in municipalities reflecting 'non-cash deficits' on their Budgeted Statements of Financial Performance and consequently motivating for higher tariff increases in order to cover the cost of the higher depreciation.

It has also created a situation where different municipalities are managing their finances based on very different accounting models related to asset valuation. This is resulting in differences in the determination of depreciation costs for use in tariff setting, and is likely to result in widely

<sup>1</sup> Note that many municipalities, when implementing GRAP 17, had to bring a large number of assets onto their books for the first time because of incomplete asset registers. The result would also have been to significantly increase the value of their assets. However, the 'cost model' depreciation associated with these assets must be reflected on a municipality's Budgeted Statement of Financial Performance and be taken into account in setting tariffs.

divergent tariffs being set for the same service across municipalities. This is inequitable from a consumer perspective. It also makes comparative assessments of the financial sustainability of municipalities very difficult.

National Treasury has examined the budgeting and accounting treatment of depreciation resulting from the application of the 'revaluation model' to assets in terms of GRAP 17 and determined that including such depreciation in the Budgeted Statements of Financial Performance artificially inflates the municipalities' actual depreciation and distorts the surplus/(deficit) calculation. *Therefore municipalities that have chosen the 'revaluation model' when implementing GRAP 17 must exclude the depreciation resulting from the revaluation of PPE when preparing their budgets and calculating any tariff increases.*

To facilitate this, the depreciation detail required on Supporting Table SA1 has been modified as follows:

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
<u>Depreciation &amp; asset impairment</u>											
Depreciation of Property, Plant & Equipment											
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
<b>Total Depreciation &amp; asset impairment</b>	<b>1</b>	-	-	-	-	-	-	-	-	-	-

The 'Total Depreciation and asset impairment' taken through to Table A4 excludes 'Depreciation resulting from the revaluation of PPE' associated with the adoption of the 'revaluation model' with the implementation of GRAP 17. The depreciation related to the 'cost model' of assets will thus still be taken through to Table A4 (Budgeted Statement of Financial Performance).

As regards the treatment on the Statement of Financial Position: 'Depreciation resulting from the revaluation of PPE' must be debited against the 'Revaluation reserve account'.

#### 4.4 Cash backing provided in capital replacement reserves

Each municipality needs to develop a strategy to fund infrastructure (both new and replacement) that takes into account internally generated funds, borrowing, development charges, transfers and any other relevant source of capital funding. A municipality's capital replacement reserve must reflect the accumulated provision of internally generated funds designated to replace aging assets – it must therefore be fully cash-backed. Each municipality needs to develop a policy providing for ***an appropriate level of cash-backing in its capital replacement reserve*** for the replacement of assets. The appropriate size of the capital replacement reserve will differ for each municipality depending on its infrastructure funding strategy, the nature of its assets, the state of those assets, how the assets were financed and its capital replacement plans, as well as its ability to generate cash surpluses on its operating budget.

The capital replacement reserve policy should take the following issues into consideration:

- Priority should be given to providing cash-backing for the replacement of assets used to provide basic services and revenue earning assets;
- Where assets were financed by borrowing, the level of cash-backing must take into consideration the likely funding strategy to replace the assets;



- iii. Cash-backing should also be provided for assets that were originally financed by conditional grants (it must be assumed that national government *will not fund the replacement of such assets in the future*);
- iv. The overall level of cash-backing should take into consideration the increasing cost of replacing assets;
- v. The overall level of cash-backing should also take into account the opportunity cost of holding cash investments relative to the demand for new infrastructure and the cost of borrowing; and
- vi. The conditions under which the municipality may 'draw-down' on these reserves to fund its capital budget.

From the above it is clear that it is neither necessary nor prudent for a municipality to create a capital replacement reserve that provides cash-backing for the replacement of all assets. To do so would entail forcing the current ratepayers and customers to pay for the replacement of all current assets by raising tariffs beyond levels that are properly cost-reflective. This is not equitable from an intergenerational perspective.

#### **4.5 Budget and accounting treatment of VAT related to conditional grant expenditures**

The accounting treatment of VAT in relation to conditional grant expenditures is dealt with in the *VAT Guide 419*. The discussion below deals only with the issues and accounting treatment arising from the 'own revenue' provision in MFMA Circular 48, namely:

- i. How municipalities budget for conditional grants and the reclaimed VAT amounts?
- ii. How municipalities report on their expenditure performance against conditional grant allocations and the impact this has on the calculation of 'unspent' amounts that have to be returned to the National Revenue Fund?
- iii. How municipalities record the reclaimed VAT related to conditional grant expenditures in their Annual Financial Statements?

In addressing these issues, the point of departure is that ALL conditional grant allocations in the Division of Revenue Act are VAT inclusive, i.e. national government has budgeted to pay the VAT inclusive price of the goods and services purchased by municipalities using conditional grant funds.

The reasons for all conditional grant allocations in DoRA being VAT inclusive, and for the 'own revenue' provision in MFMA Circular 48 are as follows:

- It is administratively cumbersome to track conditional grant spending excluding VAT, and to ensure that the spiral of reclaimed VAT is spent in accordance with a particular grant framework.
- Treating the reclaimed VAT as 'own revenue' provides municipalities with a strong incentive to spend their conditional grants. If a municipality fails to do so, it forfeits the opportunity to earn 'own revenue' in the form of reclaimed VAT, as the full unspent amount has to be returned to the National Revenue Fund.
- Treating conditional grant allocations as VAT inclusive means that the recipient municipality does not have to cash flow finance the input VAT in order to spend the entire conditional grant. Many municipalities are unable to do so given their very constrained cash positions, and so there is a risk that they would under-spend on their conditional grants.

From the core policy position that all conditional grants are VAT inclusive, the following:

- A municipality must show its full capital conditional grant allocations reflected in the DoRA under 'transfers and grants – capital' on Tables A2, A3, A4 and A5, so as to facilitate proper tracking of these allocations (i.e. a municipality must not split the capital conditional grants revenue up into 'capital' and 'operational' components in the Budgeted Statement of Financial Performance and Capital Budget);
- A municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);
- A municipality must report the VAT inclusive expenditure against ALL conditional grants for purposes of DoRA. If they fail to do so, the reclaimed input VAT will reflect as 'unspent' and the municipality will be expected to return such 'unspent' funds to the National Revenue Fund.
- The accounting treatment of conditional grant spending in order to give effect to the 'own revenue' provision in MFMA Circular 48 is as follows:

Expenditure against operating conditional grant			
Bank			
1	100	100	2
4	13		
Conditional Grant (Creditor/Current Liability)			
3	87	100	1
	13		
Statement of Financial Performance			
2	87 (operating expense)	87 13 (conditional grant)	3
VAT (Control)			
2	13	13	4

Expenditure against capital conditional grant			
Bank			
1	100	100	2
4	13		
Conditional Grant (Creditor/Current Liability)			
3	87	100	1
	13		
Assets			
2	87		
VAT (Control)			
2	13	13	4
Statement of Financial Performance			
		87 13 (conditional grant)	3



- in the case of capital conditional grants, split against 'assets' and 'VAT (control)'.
- 3 – The conditional grant liability is subsequently debited (reduced) by both the amount spent and the VAT amount and the grant revenue recognised (including VAT) is credited in the 'Statement of Financial Performance'.
  - 4 – Is the receipt of the VAT refund from SARS.

Based on the above transaction, the input VAT that is reclaimed would ultimately form part of the municipality's cash and cash equivalents, which is a source of 'internally generated funds' that the municipality takes into consideration when compiling future budgets. As a matter of good practice, municipalities should use these internally generated funds to either further fund their capital budget or to fund the repairs and maintenance of assets, especially those built using conditional grants.

#### 4.6 Accounting treatment of retention fees and conditional grant funded projects

The issue of the accounting treatment of retention fees related to projects funded by conditional grants has arisen due to the impact the mismanagement of the practice has on:

- i. The level of conditional grant spending a municipality reports in terms of DoRA;
- ii. The impression that the 'retention fees' are unspent conditional grant funds which must be returned to the National Revenue Fund; and
- iii. The treatment of such funds when a municipality applies for the rollover of unspent conditional grant funds at the end of a financial year.

The correct accounting treatment of 'retention fees' (before they are paid = (1)) is as follows:

Asset	
100 (1)	
Bank	
	90 (1)
Retention (Creditor / Current Liability)	
	10 (1)

When reporting on conditional grant spending, the municipality must report on the total value of the invoice due (including any retentions). This is because in accrual accounting the full invoice is regarded as expenditure incurred; it is only payment that has been delayed.

#### 4.7 Districts transferring funds to local municipalities

The local government equitable share and many of the conditional grants are paid to municipalities in line with the *legal allocation of powers and functions* and not to the municipality that may actually be performing a particular basic service (water, electricity, sewerage and refuse removal).

In practice this means that equitable share and conditional grant funds for the basic services are paid to a district municipality that is the 'service authority' even though one or more of the local municipalities within the district are the de facto service providers. In such circumstances the district municipality MUST have a service delivery agreement with the local municipality

and there is an expectation that the district will 'pass onto' the local municipality 'funds for the subsidisation of services to the poor' (see section 80 and 81 of the Municipal Systems Act).

Section 28 of the 2011 Division of Revenue Act provides that each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction (these transfers must be detailed on Table SA21, and reflected under 'transfers and grants' on Table A4).

National Treasury is aware that certain district municipalities are failing to transfer an equitable portion of the equitable share funds they receive to the local municipalities responsible for the de facto delivery of services within their areas, and are not spending conditional grants intended to address service delivery backlogs appropriately. As a result, the extension of basic services and the provision of free basic services by these local municipalities are being compromised.

To address this problem, National Treasury, working with the provincial treasuries, will evaluate all transfers made by district municipalities in their 2012/13 tabled budgets to local municipalities that are the de facto providers of basic services. Where a district is failing to transfer an equitable portion of its equitable share funds or is not spending conditional grants to address backlogs it will be instructed to alter its budget accordingly.

#### 4.8 Benefits to mayors and councillors

Section 167 of the MFMA provides that any remuneration paid or given in cash or in kind to a person as a political office-bearer or as a member of a political structure of a municipality otherwise than provided for in the framework of the Public Office Bearers Act 20 of 1998 is regarded as an ***irregular expenditure*** and the municipality must recover that remuneration from the political office bearer or member. The section also provides that the municipality may not write-off any expenditures incurred in providing such remuneration, i.e. the irregular expenditure *must be* recovered from the political office bearer or member.

The remuneration referred to above includes

- i. any bonus, bursary, loan or advance; and
- ii. any other benefit such as:
  - the municipality giving or allocating laptops, notebooks, iPads or other gadgets to councillors and Mayors,
  - cell phone allowances in excess of the limits set in the Public Office Bearers Act;
  - the use of municipal workers' time for councillors' and Mayors' private or business interests;
  - the private use of official/municipal vehicles, and
  - the use of a mayoral residence without paying a *market related rental* to the municipality.

Municipalities are advised to ensure strict compliance with this provision.

#### 4.9 Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocations – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourages them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities are reminded to include a section on 'Drinking water quality and waste water management' in their 2012/13 budget document supporting information (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the benchmarks set out in MFMA Circular 55.
7. Budgeting for an operating deficit – Over the medium term, a municipality should budget for a moderate surplus on its Budgeted Statement of Financial Performance so as to be able to contribute to the funding of the Capital Budget. If the municipality's operating budget shows a deficit it is indicative that there are financial imbalances that need to be addressed (refer to MFMA Circular 55).
8. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
9. Municipal financial management (IT) systems – If a municipality is considering replacing or extending its financial management (IT) system, before it goes out to tender it must consult with the National Treasury in accordance with the process set out in MFMA Circular 57.

## 5 Conditional transfers to municipalities

As indicated above, National Treasury will issue a further Budget Circular for the 2012/13 financial year shortly after the tabling of the National Budget on 22 February 2012. This Circular will deal with any new conditional grant issues and processes related to the management of conditional grants.

At this stage in the budget process, municipalities are advised to use the indicative numbers for 2012/13 in the 2011 Division of Revenue Act to compile their budgets. This document is available on National Treasury's website at:

<http://www.treasury.gov.za/legislation/acts/2011/Default.aspx>

## 5.1 Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Accounting treatment of conditional grants – Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://www.treasury.gov.za/legislation/mfma/guidelines/default.aspx>.
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
  - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
  - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions (see paragraph 4.5 above, in this regard).
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2012 Division of Revenue Bill will contain a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2014/15. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the National Treasury approved and verified primary banking details would be used for effecting transfers.

## 6 The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). This version incorporates substantial changes (see Annexure A). **Therefore ALL municipalities MUST use this version for the preparation of their 2012/13 Budget and MTREF to be tabled on 31 March 2012.**

**Download Version 2.4 of Schedule A1 by clicking [HERE](#)**

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

## 6.1 All municipalities must prepare budgets in accordance with the regulations

Municipalities are reminded that the regulations apply to all municipalities and municipal entities as from 1 July 2009.

All municipalities and municipal entities must prepare annual budgets, adjustments budgets and in-year reports for the 2012/13 financial year in accordance with the Municipal Budget and Reporting Regulations. In this regard, municipalities must comply with both:

- The formats set out in Schedules A, B and C; and
- The relevant attachments to each of the Schedules (the Excel Formats).

If a municipality fails to prepare its budget, adjustments budget and in-year reports in accordance with the relevant formats, actions the National Treasury will take includes:

- The municipality will be required to resubmit their documentation in the regulated format by a date determined by the National Treasury;
- The municipality's non-compliance with the required formats will be reported to the Auditor-General; and
- A list of municipalities that fail to comply with the required formats will be tabled in Parliament and the provincial legislatures.

## 6.2 The Dummy Budget Guide

To assist municipalities with the preparation of their budget documents, National Treasury has issued a *Dummy Budget Guide*, consisting of the following four components:

1. The *MFMA Dummy Budget Guide*
2. The *Annual Budget of Batho Pele City* – the Annexure to the *Guide*
3. The Schedule A1 for Batho Pele City – the 'Excel' budget format schedule
4. The Schedule A1 Graphs and Figures Template.

The *Annual Budget of Batho Pele City* is intended to be a template that municipal officials can use as a basis and guide for producing their own municipality's budget documents. Therefore National Treasury fully intends that officials will copy the format and be guided by the explanations, the tables, graphs and figures in this document. The *Guide* and associated templates and documents can be downloaded from:

<http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>

Note that National Treasury will be re-issuing all the above Dummy Budget Guide materials in due course so that they align to the changes that have been introduced by Version 2.4 of the Schedule A1.



### 6.3 Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

Municipalities in...	Responsible NT officials	Tel. No.	Email
Eastern Cape	Thulani Mandiriza Ansie Myburgh	012-315 6640 012-315 5173	<a href="mailto:Thulani.Mandiriza@treasury.gov.za">Thulani.Mandiriza@treasury.gov.za</a> <a href="mailto:Ansie.Myburgh@treasury.gov.za">Ansie.Myburgh@treasury.gov.za</a>
Free State	Vincent Malepa Kgomotso Mokienie	012-315 5539 012-315 5866	<a href="mailto:Vincent.Malepa@treasury.gov.za">Vincent.Malepa@treasury.gov.za</a> <a href="mailto:Kgomotso.Mokienie@treasury.gov.za">Kgomotso.Mokienie@treasury.gov.za</a>
Gauteng	Nozipho Molikoe Nonhlanhla Motaung	012-395 5662 012-315 6051	<a href="mailto:Nozipho.Molikoe@treasury.gov.za">Nozipho.Molikoe@treasury.gov.za</a> <a href="mailto:Nonhlanhla.Motaung@treasury.gov.za">Nonhlanhla.Motaung@treasury.gov.za</a>
KwaZulu-Natal	Kavitha Ruplal Johan Botha	012-315 5700 012-315 5171	<a href="mailto:Kavitha.Ruplal@treasury.gov.za">Kavitha.Ruplal@treasury.gov.za</a> <a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Bernard Mokgabodi Sifiso Mabaso	012-315 5936 012-315 5952	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Jordan Maya Anthony Moseki	012-315 5663 012-315 5174	<a href="mailto:Jordan.Maya@treasury.gov.za">Jordan.Maya@treasury.gov.za</a> <a href="mailto:Anthony.Moseki@treasury.gov.za">Anthony.Moseki@treasury.gov.za</a>
Northern Cape	Marli J van Rensburg Yusuf Mayet	012-315 5303 012-315 5111 request ext. 6054	<a href="mailto:Marli.jansenvanrensburg@treasury.gov.za">Marli.jansenvanrensburg@treasury.gov.za</a> <a href="mailto:Yusuf.Mayet@treasury.gov.za">Yusuf.Mayet@treasury.gov.za</a>
North West	Willem Voigt Sadesh Ramjathan	012-315 5830 012-315 5101	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a> <a href="mailto:Sadesh.Ramjathan@treasury.gov.za">Sadesh.Ramjathan@treasury.gov.za</a>
Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
Technical issues with Excel formats	Ilze Baron Conrad Barberton	012-395 6742 012-315 5117	<a href="mailto:Ilze.Baron@treasury.gov.za">Ilze.Baron@treasury.gov.za</a> <a href="mailto:Conrad.Barberton@treasury.gov.za">Conrad.Barberton@treasury.gov.za</a>

### 6.4 End to the phasing in of formats and tables

This will be the third year that all municipalities are required to prepare their annual budgets in accordance with the Municipal Budget and Reporting Regulations. National Treasury therefore expects all municipalities to provide a complete set of information in their annual budget tables, as well as the supporting tables (Schedule A1).

National Treasury, working with the provincial treasuries, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the municipalities, and an appropriate letter will be addressed to the Mayor and municipal manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format set out in item 27 of Schedule A in the Municipal Budget and Reporting Regulations.

### 6.5 Consolidated budgets and reports for municipalities with entities

A municipality that has one or more municipal entities is required to produce:

- An annual budget, adjustment budgets and monthly financial statements for the parent municipality in the relevant formats; and

- A consolidated annual budget, adjustments budgets and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

*Municipalities are reminded, that with effect from 1 July 2011, municipalities that have municipal entities must submit their **consolidated** annual budget, **consolidated** adjustment budgets and **consolidated** quarterly financial information to the National Treasury Local Government Database.*

In addition, the Schedule A1 that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

This is to ensure that there is consistency of reporting both across municipalities, but also in respect of the individual municipality with municipal entities.

## 6.6 Application of regulations to municipal entities

All municipal entities that provide normal municipal-type services (e.g. water, electricity, refuse removal, etc.) must comply with Chapter 3 of the Municipal Budget and Reporting Regulations.

Municipalities that have entities that must comply with Chapter 3 of the regulations must produce the **consolidated tables** prescribed in Schedule A of the regulations.

Municipalities that have entities that do not provide normal municipal services or where budgeted amounts are immaterial in relation to the parent municipality's budget and only comprise of funds transferred from the parent municipality may apply to National Treasury for an exemption in respect of those entities. Applications must be sent to Jan Hattingh (e-mail: [jan.hattingh@treasury.gov.za](mailto:jan.hattingh@treasury.gov.za)) by 01 March 2012, and must include the following information:

- the name of the entity;
- a description of the ownership and governance arrangements of the entity;
- details of the functions and services the entity delivers;
- a copy of the entity's 2010/11 annual financial statements; and
- a copy of the entity's 2011/12 annual budget.

National Treasury will inform municipalities in writing on the outcome of these applications by 15 March 2012.

## 6.7 Municipal budgets and internal charges

This issue has been addressed extensively in MFMA Circulars 48 and 55. It has been noted that certain municipalities are still including internal charges on their budgets, monthly reports and submissions to the Local Government Database, thus overstating their revenues and expenditures.

To eliminate this bad practice, National Treasury will refer all 2012/13 budgets, monthly financial statements and Local Government Database returns that include internal charges back to municipalities for correction.

## 6.8 Distinguishing between cash and non-cash transfers and grants

A municipality can make cash 'transfers and grants' or non-cash 'transfers and grants' (often referred to as in-kind donations/grants) to organisations and individuals. To facilitate more accurate analysis of the municipality's cash flow and financial position detail has been introduced on Supporting Tables SA1 and SA21 to reflect the cash and non-cash transfers and grants separately.

Note that:

- The targeted provision of free basic services to indigent households must be treated as a non-cash transfer and grant;
- Both cash and non-cash transfers and grants must be taken through to the Budgeted Statement of Financial Position on Table A4; and
- Only the cash transfers and grants must be taken through to the Budgeted Cash Flow on Table A7.

## 6.9 The cost of free basic services versus the revenue cost of free services

On Table A10 municipalities are required to provide information on (i) the estimated *cost of free basic services* and (ii) the estimated *revenue cost of free services*. To ensure consistent reporting please note the following:

### 1. The estimated cost of free basic services:

- Covers only the free basic services according to national policy, i.e. 6 kl water, 50 kWh electricity, free sewerage and free weekly refuse removal;
- Must be the *actual cost to the municipality* and not the revenue cost to the municipality of providing these services;
- Includes the actual cost to the municipality of providing the free basic services to all households (which would be reflected as 'revenue foregone' on SA1); and
- Includes the actual cost to the municipality of providing free basic services to targeted households (which would be reflected as 'transfers and grants' on SA21).

### 2. The estimated revenue cost of free services:

- Covers all rates rebates, exemptions and discounts given to households and other customer groups either in general or specifically;
- Covers all free services or service discounts given to households and other customer groups in relation to services for which the municipality normally charges;
- Must be the *revenue cost to the municipality* of providing these rebates, discounts and free services;
- Includes the *revenue cost to the municipality* of providing the free basic services to households according to national policy; and
- Must not include the cost of debt write-offs.

The purpose of this information is to enable the council and municipality to get an understanding of the impact that 'discounts' and 'free services' have on the municipality's revenues, and therefore tailor its 'social package' appropriately, taking into consideration the equitable share funds provided to subsidise the provision of free basic services. It also facilitates analysis of which customer groups benefit from a municipality's 'social package'



## 6.10 Completion of service delivery information on Table A10

Table A10 is becoming an increasingly important source of information on actual service delivery and service delivery backlogs. *A municipality that is the designated service authority for a particular service MUST report on the delivery status of that service to all households within its area, irrespective of whether the service is provided by a municipal entity, another municipality or an external mechanism.*

Where a district municipality is the designated service authority and a local municipality is the actual service provider, both the district and the local municipality must report on the delivery status of that service to all households within their respective areas. This will provide a useful cross-check, and enable National Treasury and the provincial treasuries to evaluate whether the district is passing on an equitable portion of the equitable share and conditional grants it receives.

To improve the accuracy of the information the following changes have been introduced by Version 2.4:

- i. Table A10 now draws its information from Supporting Table SA9, where the information has to be entered according to service provider, namely:
  - Municipal in-house services
  - Municipal entity services
  - Services provided by 'external mechanism' – which includes municipalities that are providing services on behalf of another municipality in terms of a service level agreement.
- ii. The 'total number of households' for each service must be the same as the total number of households in the municipality as reflected on Supporting Table A9. Four checks have been introduced on Table A10 to monitor this.
- iii. Municipalities must enter the actual number of households – the rounding up to '000s has been removed.

National Treasury plans to prepare a special report on this service delivery information for Parliament in the second half of 2012. It is therefore important for each municipality to ensure its information is up-to-date and accurate.

## 6.11 MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition of 'revenue foregone' and how it is distinguished from 'transfers and grants' is discussed in MFMA Circular 51.
2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2012/13 MTREF Funding Compliance Assessment – All municipalities are required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2012/13 budgets (refer to MFMA Circular 55).

## 7 Budget process and submissions for the 2012/13 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in MFMA Circulars 10, 19, 28 and 31 as well as the new regulations.

Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

### 7.1 Submitting budget documentation and schedules for 2012/13

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. The deadline for such submissions is Monday, 9 April 2012.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted **within ten working days** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2010, the final date for such a submission is Thursday, 13 July 2012, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) in both printed and electronic format; and
- the draft service delivery and budget implementation plan in both printed and electronic format; and
- in the case of approved budgets, the council resolution.

Municipalities are required to send electronic versions to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

If the budget documents are too large to be sent via email, arrangements for them to be downloaded from the municipality's website must be made with Elsabe Rossouw (email: [Elsabe.Rossouw@treasury.gov.za](mailto:Elsabe.Rossouw@treasury.gov.za)).

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger  
National Treasury  
40 Church Square  
Pretoria, 0002

For posted documents

Ms Linda Kruger  
National Treasury  
Private Bag X115  
Pretoria, 0001

After receiving tabled budgets, National Treasury will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate

improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

## 7.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats may not be used to submit 2012/13 budget information.* All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za).

The new aligned electronic returns may be downloaded from National Treasury's website at the following link: [http://mfma.treasury.gov.za/Return\\_Forms/Pages/default.aspx](http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx).

## 7.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

## Contact



Post **Private Bag X115, Pretoria 0001**  
 Phone **012 315 5009**  
 Fax **012 395 6553**

Email – General [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za)  
 Website [www.treasury.gov.za/legislation/mfma](http://www.treasury.gov.za/legislation/mfma)

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**14 December 2011**

## Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	Org. structure	Sheet appearance has been aligned to that of the 'Instructions' and 'Start pages'. Vote and sub-vote structures have been linked to A3A and A5A, based on the selected votes and sub-votes on the 'Org structure' page.	Facilitate easier completion of sheets
2	A5A	Under the 'multi-year capital' section, the budget columns have been modified to simplify the completion of multi-year allocations	See paragraph 4.2 above
3	A8	Calculation of 'other working capital' has been modified.	Correction
4	SA1	Ten lines have been added to accommodate 'other revenue'	Correction
5	SA1	List of remuneration categories has been standardized (see also SA22)	To align with the draft SCOA
6	SA1	Detail on 'depreciation and asset impairment' has been extended to include 'depreciation resulting from revaluation of PPE'	See paragraph 4.3 above
7	SA1	Detail on 'transfers and grant' has been added to reflect cash and non-cash transfers on grants. This detail is linked to a similar change on SA21	See paragraph 6.8 above
8	SA3	The following Reserves have been deleted: (1) Capitalisation, (2) Government Grant and (3) Public contributions and donations.	Correction to align with GRAP
9	SA8	The following indicators have been deleted: (1) Borrowing to Asset ratio, (2) Debt to Equity ratio and (3) Provisions not Funded	They are not useful or misleading when it comes to analyzing municipal finances.
10	SA8	The following indicators have been added: (1) Capital Charges to Own Revenue and (2) Creditors to Cash and Investments.	These indicators are useful when it comes to analyzing municipal finances.
11	SA9	Income categories based on the Statistics SA Household Survey and Census 2011 have been inserted, as well as an indicative poverty line.	The aim is to align this information with Stats SA data, which should be the main source municipalities use for this information.  The indicative poverty line is to start the process of ensuring indigents policies move from the same basis.
12	SA9	There is a new section providing detail to Table A10 on service delivery as follows: <ul style="list-style-type: none"> <li>• Total Municipal Services,</li> <li>• Municipal In-House Services,</li> <li>• Municipal Entity Services; and</li> <li>• Services Provided by External Mechanisms.</li> </ul>	See paragraph 6.10 above.
13	SA12&13	SA12&13 have been split into three separate sheets as follows: (1) SA12a - Property Rates by category for the current year. (2) SA12b - Property rates by category for the budget year. (3) SA13 - Service Tariffs by category	To facilitate the collection of consistent information on municipal rates and domestic tariffs.
14	SA14	References have been amended to provide quantitative indicators of the different household	To ensure the sample household bills are consistent across all municipalities.

No.	Sheet	Amendment	Reason
		profiles.	
15	SA16	Additional columns have been added.	To gather information required in terms of the Municipal Investment Regulations.
16	SA17	An additional section has been added below the original table to facilitate more detailed reporting on 'Unspent Borrowing', as reported on A8 (linked)	To gather information related to the rollover and offsetting on unspent conditional grant funds.
17	SA21	Cash and non-cash transfers have been separated on SA21, and linked to SA1	See paragraph 6.8 above
18	SA22	List of remuneration categories has been standardized (see also SA1)	To align with the draft SCOA
19	SA30	Line items have been aligned to terminology used in A6 and A7	Correction
20	SA34b and SA34c	Ratios shown on A9 and MFMA Circular 55 added to SA34b and c, as appropriate.	To facilitate analysis of budgeting for renewal and repairs and maintenance
21	SA34d	SA34d, Depreciation by Asset Class has been inserted.	To facilitate detailed analysis of budgeting for renewal and repairs and maintenance by asset class over a period of time.
22	SA36	An additional column has been added.	To monitor compliance with MFMA section 19(1)(b) and MBRR Regulation 13, concerning the appropriation of funds to new individual projects during the financial year.
23	SA36 & SA37	(1) An additional column has been added where municipalities will be required to enter GPS co-ordinates (correct to seconds) for all listed projects. (2) Drop-down boxes have been added to facilitate the completion of Asset classes and sub-classes	Facilitate monitoring and tracking



## Municipal Budget Circular for the 2012/13 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2012/13 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with MFMA Circulars No. 48, 51, 54, 55 and 58.

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# 1 Key focus areas for the 2012/13 budget process

The *Budget Review 2012* notes that the South African economy has demonstrated resilience despite unsettled international economic conditions. Global developments are likely to hold back higher growth over the short term, resulting in gross domestic product (GDP) growth being expected to slow from 3.1 per cent in 2011 to 2.7 per cent in 2012. However, the domestic outlook remains positive over the medium term. As the world economy strengthens, GDP growth will accelerate to 3.6 per cent in 2013 and 4.2 per cent in 2014, led by robust household consumption, and stronger public- and private-sector investment.

Government is focussing on capital investment in large-scale public-sector infrastructure projects and reducing the cost of doing business through targeted interventions. This will entail shifting the composition of spending from consumption towards capital investment. Moderating growth in the public-sector wage bill, and stabilising the growth in interest payments, will allow more funds to be spent on infrastructure and social spending.

The labour market has shown signs of improvement over the past year, with total employment rising by 520 000 new jobs or 2.8 per cent between December 2010 and December 2011. Job creation has been in the formal private sector. The economy is projected to add 850 000 new jobs over the next three years, with 80 per cent of these in the private sector, lowering the unemployment rate to about 23 per cent in 2014. Most of these jobs are likely to be concentrated in services and construction as a result of steady growth in domestic demand and infrastructure expenditure, and a pickup in residential investment expected during the outer years of the forecast.

Consequently, municipal revenues and cash flows are expected to gradually improve during 2012/13. However, given that the likely recovery is not guaranteed and, at best, is likely to be slow, ***municipalities must still adopt a conservative approach when projecting their expected revenues and cash receipts***. Municipalities should also pay particular attention to managing all revenue and cash streams effectively, and carefully evaluate all spending decisions.

## 1.1 Additional allocations to local government

The *Budget Review 2012* and the *2012 Division of Revenue Bill* indicates that over the 2012 MTEF, transfers to local government grow by R5.3 billion, of which R2.2 billion is added to the local government equitable share and R3.1 billion to local government conditional grants. Additions to the equitable share provide for increased support for the institutional costs of poor municipalities and for the anticipated increase in the costs of basic services in the second and third years of the MTEF period.

This means the baseline allocations to local government for 2012/13 are R37.9 billion to the local government equitable share, and R30.4 billion for conditional grants. Municipalities **MUST** ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2012 Division of Revenue Bill.

This document is available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/2012/default.aspx>

In addition, National Treasury will send out 'allocation letters' informing each municipality of its equitable share, national conditional grant and provincial transfers (as reflected in the relevant provincial budget/gazette).

## 2 Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their 2012/13 budgets and MTREF.

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual	Estimate	Forecast		
Headline CPI Inflation	3.8%	5.7%	5.9%	5.3%	4.9%

Source: Budget Review 2012

Note that the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

The period of the *Salary and Wage Collective Agreement 2009/10 to 2011/2012* has come to an end. In the absence of other information from the South African Local Government Bargaining Council, municipalities are advised to budget for a 5 per cent cost-of-living increase adjustment, to be implemented with effect from July 2012 (in-line with the increase proposed in the 2012 MTBPS).

## 3 Revising rates, tariffs and other charges

In addition to the issues dealt with in MFMA Budget Circular 58, municipalities are advised to take note of the following:

### 3.1 Eskom bulk tariff increases

The Eskom price of bulk electricity supplied to municipalities will increase by 13.5 per cent on 1 July 2012. Based on this price increase, and increases in the price of other inputs NERSA has set a guideline increase for municipal tariffs of 11.03 per cent. The relevant guideline, as well as NERSA's Reasons for Decision document can be accessed at: [www.nersa.org.za](http://www.nersa.org.za).

National Treasury was consulted on the methodology used by NERSA to calculate the guideline municipal tariff increase.

Where a municipality's evaluation of its cost structure results in a lower or higher tariff increase to that proposed by NERSA, the municipality must structure its tariffs accordingly and ensure it provides the necessary motivation and information in its tariff application to NERSA.

Each municipality must structure its IBT tariff according to its own specific circumstances and ensure that it provides the necessary motivation and information to NERSA in its tariff application. In this regard, municipalities need to pay careful attention to determining an appropriate level of cross-subsidisation between the different IBT blocks given the profile of its customer base, and also have regard to affordability and the price elasticity of the demand for electricity.

### 3.1 Process for NERSA approval of municipal electricity tariffs

NERSA's 09 March 2012 decision to reduce the increase in the Eskom price of bulk electricity supplied to municipalities has a direct impact on NERSA's ability to comply with section 43(3) of the MFMA, and approve municipal tariffs for the 2012/13 financial before 15 March 2012.



In terms of section 43(3) of the MFMA, the Minister of Finance may, on good grounds, approve that tariffs determined by NERSA after 15 March 2012 which have to be implemented by municipalities from 1 July 2012.

National Treasury is currently in discussions with NERSA on how to manage the process of approving municipal tariff applications for 2012/13 in way that does not disrupt the finalisation of municipal budgets. Further information in this regard will be emailed to municipalities once there is agreement.

In the meantime municipalities are asked to submit their tariff applications and D-forms to NERSA as soon as possible.

## **4 Funding choices and management issues**

### **4.1 Re-examine the operating budget so as to fund infrastructure**

As noted above, the government is focussing on capital investment in order to foster economic growth and reduce the cost of doing business in the country. It is expected that municipalities will adopt a similar stance when preparing their budgets for 2012/13. To do this, municipalities need to focus on controlling expenditure on their operating budget (Budgeted Financial Performance) so as to generate surpluses (own revenues) which are cash backed to strengthen the funding of the capital budget.

When it comes to funding the capital budget (see Table A5) many municipalities are completely or largely reliant on national and provincial conditional grants. In other words, they contribute nothing or very little from their own revenues to the funding of infrastructure within the municipality. To change this, all municipalities need to explore ways in which their own revenue contribution to funding their capital budget can be increased. This means carefully examining ways to increase revenues and improving revenue collection, and evaluating the appropriateness and priority of ALL current expenditure and eliminating all non-priority spending (see item 4.1 of MFMA Budget Circular 58).

In addition to funding the capital budget, municipalities also need to pay ongoing attention to the issue of renewal of existing assets and repairs and maintenance. Refer to MFMA Circular 55 as regards benchmarks for spending on renewal of existing assets and repairs and maintenance, as well as disclosure requirements in the budget document. The overall challenge is to change the composition of municipal spending away from consumption items (mainly personnel) to areas of expenditure that support economic growth and service delivery more directly.

### **4.2 The ratio of personnel expenditure to operating expenditure**

Is there a prescribed or recommended benchmark for the ratio of personnel expenditure to operating expenditure? The short answer is: no.

The ratio of personnel expenditure to operating expenditure is widely used as an indicator of the sustainability of municipal budgets and expenditures. This raises important questions of exactly how the ratio should be interpreted and whether National Treasury *should* set a benchmark for purposes of assessing the sustainability of municipal finances.

First, on the issue of interpreting the ratio, one needs to be aware of the factors that can influence it. These include:

- the nature of the functions allocated to the municipality and types and extent of services it delivers;
- the municipality's organisational structure, particularly the ratio of management to technical and unskilled employees;
- the labour intensity of the municipality's operations versus the extent of mechanization;
- the extent to which the municipality has outsourced the more labour intensive components of its operations; and
- the composition of the non-personnel components of operating expenditure, particularly trends in expenditure on maintenance and payments for bulk water and electricity services.

Second, on the issue of setting a benchmark, it is clear that the interpretation of the ratio is specific to the context of each municipality. *It would therefore be inappropriate for National Treasury to set a specific benchmark, consequently there is NO benchmark.*

Nevertheless, should the ratio for a municipality be significantly above or below the average ratio for its peers (municipalities of similar size and functional responsibility) or if the ratio for a municipality move upward or downward, it should be treated as a warning signal and should trigger an enquiry into the factors that are driving the ratio in a particular direction. It is after all these underlying factors that may be threatening the financial sustainability of the municipality and not the ratio itself.

Currently, among municipalities with the electricity function, this ratio is tending to move downward despite fairly large increases in personnel spending. This is because spending on bulk electricity purchases is increasing at a very fast rate, driving the relative share of all other expenditure categories down. In such instances the ratio tells one very little about the appropriateness of a municipality's level of expenditure on personnel relative to the overall operating budget.

#### **4.3 Equitable share ward allocations**

Funds have been added to the Special Support for Councillor Remuneration and Ward Committees that is transferred together with the local government equitable share in schedule three. These additions increase the level of the subsidy contributed by national government towards the cost of remunerating councillors and provides funding for the payment of stipends to ward committee members. These allocations are only made to municipalities in grades 1-3 municipalities (the lowest three of the six municipal grades) in terms of the grading system prescribed in the annual *Gazette on the determination of upper limits of salaries, allowances and benefits of different members of Municipal Councils*. Details of the allocation per municipality are provided in Appendix W1, from page 256 of the Division of Revenue Bill.

Note that as these funds are transferred as part of the equitable share which is an unconditional transfer, no conditions may be prescribed for how they are used. The municipality therefore has discretion over the use of these funds to fund their councilor remuneration and ward committee structures in terms of their own policy (within the gazetted upper limits) or may even choose to use them in other areas of the budget, according to local priorities.

#### **4.4 Grants and VAT transactions**

When municipalities are assessing the VAT consequences of transactions involving the equitable share grant and conditional grants they must distinguish between:

1. *Transaction one - the transfer of the grants from national government or provincial government to the municipality.* The VAT on these transactions is zero-rated, and

therefore the issue of paying and reclaiming VAT related to these transactions does not arise.

2. *Transaction two – the expenditure of the grant funds by the municipality.* These transactions are subject to the normal VAT provisions. Depending on the nature of goods and services purchased the municipality may or may not be required to pay input VAT. It is this reclaimed input VAT that MFMA Budget Circulars 48 and 58 indicate becomes part of the municipality's cash.

Note that generally agency payments from national government and provincial government to local government are unlikely to be regarded as *grants* for VAT purposes. The municipality is performing a service for the relevant national or provincial department in terms of the agency agreement and so agency payments from the relevant national/provincial department to the municipality are subject to the normal VAT provisions.

Please refer to the **VAT 419 Guideline for Municipalities** which is available at:

<http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>

## 5 Conditional transfers to municipalities

Section 216 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual Division of Revenue Act (DoRA) to assist them in exercising their powers and performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Further, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

- Schedule 1 – sets out the equitable division of anticipated revenue raised nationally among the national, provincial and local spheres of government (the so called vertical division);
- Schedule 2 – sets out each province's equitable share of the provincial government sphere's share of revenue raised nationally (the so called horizontal division among provinces);
- Schedule 3 – sets out each municipality's equitable share of the local government sphere's share of revenue raised nationally (the so called horizontal division among municipalities);
- Schedule 4 – supplementary funding allocations to provinces from national government's share of revenue;
- Schedule 5 – specific purpose allocations to provinces from national government's share of revenue;
- Schedule 6 – specific purpose allocations to municipalities from national government's share of revenue;
- Schedule 7 – allocations in-kind to provinces and municipalities for designated special programmes; and
- Schedule 8 – provision to specifically cater for immediate release of funds to provinces and municipalities for disaster response.

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation on their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to accept transfers from national or provincial departments that are not reflected in the 2012 Division of Revenue Bill or the relevant provincial budget, or that are not related to a properly approved agency agreement. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 by the local municipality, and from there directly on Table A6 Budget Financial Position.

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2012 Division of Revenue Bill provides that –

1. In terms of section 14, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 29, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 28, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities is available at:

<http://www.treasury.gov.za/legislation/bills/2012/Default.aspx>

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities. This is available at:

[http://www.treasury.gov.za/legislation/mfma/media\\_releases/Municipal%20Payment%20Schedule/](http://www.treasury.gov.za/legislation/mfma/media_releases/Municipal%20Payment%20Schedule/)

The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 29(5) of the 2012 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

## **5.1 Timing of municipal conditional grant transfers**

In order to facilitate synchronisation of the national / provincial financial year (01 April to 31 March) with the municipal financial year (01 July to 30 June), the 2012 Division of Revenue Bill requires that all equitable share and Schedule 4 and 6 conditional allocations to municipalities must be transferred to municipalities within the period 01 July 2012 to 31 March 2013. Municipalities must not accept any equitable share, Schedule 4 and Schedule 6 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer other grant funds and to only make agency payments to municipalities within the period 01 July 2012 to 31 March

2013. This is to ensure the municipality is able to include such funds on its budget for 2012/13 and to ensure that reporting on the use of the funds is properly aligned across the national/provincial and municipal financial years.

## **5.2 Payment schedule for transfers**

National Treasury has instituted an automated payment system for transfers to municipalities during the 2010 financial year in order to ensure appropriate safety checks are put in place.

Section 22 of the 2012 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition if the payment details of the municipality are not up-to-date the transfers will also be rejected.

## **5.3 Responsibilities of transferring and receiving authorities**

The legal obligations placed on transferring and receiving officers in terms of the 2012 Division of Revenue Bill are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual Division of Revenue Act is the responsibility of the municipal manager as the “receiving officer”. The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the Division of Revenue Act. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and /or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

## **5.4 Unspent conditional grant funds for 2011/12**

To bring legal certainty to the process of managing unspent conditional grant funds, the 2012 Division of Revenue Bill contains the following provisions:

### **Unspent conditional allocations**

21. (1) Despite the provisions of the Public Finance Management Act or the Municipal Finance Management Act relating to roll-overs, any conditional allocation that is, in the case of a province, not spent at the end of a financial year or, in the case of a municipality, at the end of a municipal financial year, reverts to the National Revenue Fund, unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects.

(2) The National Treasury, and a provincial treasury in the case of a provincially funded allocation, may, at the request of a transferring national officer, provincial treasury or municipality, approve—

- (a) a roll-over from a conditional allocation to the next financial year; and
- (b) spending of a portion of a conditional allocation on activities related to the purpose of that allocation, where the province or municipality projects significant unforeseeable and unavoidable over-spending on its budget.

(3) (a) Any funds which must revert to the National Revenue Fund in terms of subsection (1), and which have not been approved by the National Treasury



to be retained in terms of subsection (2), must be repaid to the National Revenue Fund.

- (b) A receiving officer must ensure that all funds referred to in paragraph (a) are repaid to the National Revenue Fund.

(4) The National Treasury, in accordance with subsection (5), may offset any funds which must be repaid to the National Revenue Fund in terms of subsections (1) and (3), but which have not been repaid—

- (a) in the case of a province, against future advances for conditional allocations to that province; and
- (b) in the case of a municipality, against future advances for the equitable share or conditional allocations to that municipality.

(5) Prior to the National Treasury offsetting any amounts against allocations to a province or municipality in terms of subsection (4), the National Treasury must give the relevant transferring national officer, province or municipality—

- (a) written notice of the intention to offset amounts against upcoming advances for allocations; and
- (b) an opportunity, within 14 days of receipt of the notice referred to in paragraph (a), to—
  - (i) submit written representations and other documentary proof that the unspent allocation was either spent in accordance with the relevant framework, or is committed to identifiable projects;
  - (ii) propose alternative means acceptable to the National Treasury by which the unspent allocations can be repaid to the National Revenue Fund; and
  - (iii) propose an alternative payment schedule in terms of which the unspent allocations will be repaid to the National Revenue Fund.

(6) A notice contemplated in subsection (5) must include the intended amount to be offset against allocations, and the reasons for offsetting the amounts.

(7) The retention of funds which should revert to the National Revenue Fund in terms of subsections (1) and (3), and which have not been approved by the National Treasury to be retained in terms of subsection (2), constitutes financial misconduct by the receiving officer in terms of section 34.

The process to ensure the return of unspent conditional grants for the 2011/12 financial year will be managed in accordance with section 21 set out above. The following practical arrangements will apply –

**Step 1:** Municipalities must submit their June 2012 conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants.

**Step 2:** When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2012. These amounts **MUST** exclude all interest earned on conditional grants and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.

**Step 3:** If the receiving officer wants to motivate in terms of section 20(5)(b) that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury by 31 August 2012. ***National Treasury will not consider any rollover requests that are incomplete (see item 5.6 below) or that are received after this deadline.***

**Step 4:** National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects

or whether it has agreed to any alternative payment methods or schedules by 01 October 2012.

**Step 5:** A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund by 19 October 2012. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 21(7) of the Division of Revenue Act.

**Step 6:** Any unspent conditional grant funds that should have been repaid to the National Revenue Fund by 19 October 2012 will be offset against the municipality's November equitable share allocation.

All the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

## 5.5 Criteria for the rollover of conditional grant funds

Municipalities may not rollover unspent conditional grant spending in terms of section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then effected through the national/provincial adjustments budget in November each year. In this regard refer to MFMA Budget Circular 51 for more information.

Section 21 of the 2012 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 21(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 20(2) of the 2011 of DoRA;
2. List of all the projects that are linked to the unspent conditional grants;
3. Evidence that work on each of the projects has commenced, namely either of the following:
  - a. Proof that the project tender was published and the period for tender submissions closed before 30 June; or
  - b. Proof that a contract for delivery of the project was signed before 30 June.
4. A progress report on the state of implementation of each of the projects;
5. The amount of funds committed to each project, and the conditional allocation from which the funds come from; and
6. An indication of the time-period within which the funds are to be spent.

**If any of the above information is not provided or the application is received by National Treasury after 31 August 2012, the application will be declined.**

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2012 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury; and
3. Accurate disclosure of grant performance in the pre-audit Annual Financial Statements.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the pre-audit Annual Financial Statements as at 31 August 2012.

## 5.6 Reporting and accounting for municipal approved conditional grant roll-overs

A municipality must report separately on the spending of conditional grant funds that are rolled over. National Treasury has provided a separate reporting template to facilitate this. This template must be submitted together with the normal template for reporting conditional grant spending for the current year. The template is available at the following link:

[http://mfma.treasury.gov.za/Return\\_Forms/Pages/default.aspx](http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx)

## 5.7 Project management costs and MIG

The Municipal Infrastructure Grant (MIG) framework in the 2012 Division of Revenue Bill provides that a maximum of five per cent may be used for project management costs that are directly related to infrastructure projects. Municipalities can therefore reflect a maximum of five per cent of the MIG allocation on their Budget Financial Performance (operational budget). This will be reflected on Table SA18 under Operating Transfer and Grants, and against 'Transfers recognised – operational' on Table A4. However, the expenditures to be funded from this five per cent must be directly related to the planning and management of infrastructure projects and be of such a nature that they would not normally be capitalised.

A minimum of 95 per cent of the MIG allocation **must** be appropriated on the municipality's capital budget (Table A5).

## 5.8 Budgeting for the EPWP Grant

The EPWP Grant has been reconfigured in the 2012/13 financial year to now be a schedule 6 grant. Municipalities are required to reflect the EPWP allocation in their budget because the gazetted amounts of the programme will flow directly to municipalities. The municipality should therefore budget for the grant in the same way as it budgets for all other conditional grants.

## 5.9 Municipal Disaster Grant

Section 8 of the 2012 Division of Revenue Bill provides for a schedule 8 type of grant. The purpose of this grant is to enable government to respond immediately to any disasters. The allocation for this grant will be managed by the National Disaster Management Centre in the Department of Co-operative Governance. After a disaster is declared funds can now be transferred to municipalities without the need to *Gazette* the transfers beforehand.



## 5.10 Budgeting for Schedule 7 grants – allocations in-kind

Schedule 7 of the Division of Revenue Act sets out the national allocations-in-kind to municipalities for designated special programmes. The national departments managing these programmes can do so in three different ways:

1. The national department may choose to transfer some of the funds to the municipality to spend on designated projects. This must be done in terms of an agency agreement. If the designated project involves current/operating expenditure then the funds must be reflected on Table A4 under 'agency services'. If the designated project involves the building of municipal infrastructure then the funds must be reflected on Table A4 as 'contributions recognised - capital', and on Table A5 as 'public contributions and grants'. The spending is reflected on the municipality's capital budget and the assets created would be capitalised as normal.
2. The national department spend the funds within the municipality's area, but ownership of the assets does not get transferred to the municipality. For instance the INEP funds could be transferred to Eskom, and Eskom retains ownership of the assets. And the assets created with the regional bulk infrastructure grant could be transferred to a water board.
3. The national department can spend the funds on infrastructure projects which they manage directly. They can then enter into an agreement the municipality to transfer the assets to the municipality. The receipt of the assets is reflected on Table A4 'contributed assets', and is capitalised directly (not via the municipality's capital budget). The recognition of 'contributed assets' is especially useful in understanding the future maintenance obligations a municipality is accepting.

Each municipality that is a beneficiary of a Schedule 7 allocation-in-kind should contact the relevant national transferring officer in the responsible nation department to find out from them how they intend managing the use of these allocations, and whether they intend the municipality to take ownership of the resultant assets, and therefore have to budget for the related operational costs.

## 6 The Municipal Budget and Reporting Regulations

**National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). This version incorporates substantial changes (see Annexure A). Therefore ALL municipalities MUST use this version for the preparation of their 2012/13 Budget and MTREF to be tabled on 31 March 2012.**

**Download Version 2.4 of Schedule A1 by clicking [HERE](#)**

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

### 6.1 Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

Municipalities in...	Responsible NT officials	Tel. No.	Email
Eastern Cape	Thulani Mandiriza Ansie Myburgh	012-395 6640 012-315 5173	<a href="mailto:Thulani.Mandiriza@treasury.gov.za">Thulani.Mandiriza@treasury.gov.za</a> <a href="mailto:Ansie.Myburgh@treasury.gov.za">Ansie.Myburgh@treasury.gov.za</a>
Free State	Vincent Malepa Kgomotso Mokienie	012-315 5539 012-315 5866	<a href="mailto:Vincent.Malepa@treasury.gov.za">Vincent.Malepa@treasury.gov.za</a> <a href="mailto:Kgomotso.Mokienie@treasury.gov.za">Kgomotso.Mokienie@treasury.gov.za</a>
Gauteng	Nozipho Molikoe Nonhlanhla Motaung	012-395 5662 012-315 6051	<a href="mailto:Nozipho.Molikoe@treasury.gov.za">Nozipho.Molikoe@treasury.gov.za</a> <a href="mailto:Nonhlanhla.Motaung@treasury.gov.za">Nonhlanhla.Motaung@treasury.gov.za</a>
KwaZulu-Natal	Kavitha Ruplal Johan Botha	012-315 5700 012-315 5171	<a href="mailto:Kavitha.Ruplal@treasury.gov.za">Kavitha.Ruplal@treasury.gov.za</a> <a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Bernard Mokgabodi Sifiso Mabaso	012-315 5936 012-315 5952	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a> <a href="mailto:Anthony.Moseki@treasury.gov.za">Anthony.Moseki@treasury.gov.za</a>
Northern Cape	Marli J van Rensburg Yusuf Mayet	012-315 5303 012-315 5015	<a href="mailto:Marli.Jansenvanrensburg@treasury.gov.za">Marli.Jansenvanrensburg@treasury.gov.za</a> <a href="mailto:Yusuf.Mayet@treasury.gov.za">Yusuf.Mayet@treasury.gov.za</a>
North West	Willem Voigt Sadash Ramjathan	012-315 5830 012-315 5101	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a> <a href="mailto:Sadash.Ramjathan@treasury.gov.za">Sadash.Ramjathan@treasury.gov.za</a>
Western Cape	Vuyo Mbunge Kevin Bell Sonwabise Lupiwana	012-315 5661 012-315 5725	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sonwabise.Lupiwana@treasury.gov.za">Sonwabise.Lupiwana@treasury.gov.za</a>
Technical issues with Excel formats	Ilze Baron Conrad Barberton	012-395 6742 012-315 5117	<a href="mailto:Ilze.Baron@treasury.gov.za">Ilze.Baron@treasury.gov.za</a> <a href="mailto:Conrad.Barberton@treasury.gov.za">Conrad.Barberton@treasury.gov.za</a>

## 6.2 Budget compliance and benchmarking processes

National Treasury and the provincial treasuries will again assess all the municipalities' tabled budgets against the Compliance Checklist. Where there is substantial non-compliance municipalities will be required to re-table their budgets in council, otherwise municipalities will be expected to make the necessary improvements prior to tabling the budget for approval by 1 June 2012.

In addition, the National Treasury and provincial treasuries will be conducting benchmark budget hearings on the municipalities' tabled budgets during April and early May 2012 to assess whether the budgets are realistic, sustainable and relevant, and the extent to which they are funded in accordance with the requirements of the MFMA. In this regard, National Treasury will communicate further with the non-delegated municipalities, while the provincial treasuries will communicate with their respective delegated municipalities.

## 6.3 Certification that budget is correctly captured

Once the municipal council has adopted the municipal budget in the format of Schedule A the relevant portions of the budgets reflected in Tables A1 to A10 need to be captured on the municipality's financial system so that the municipality can manage its revenue and expenditure against the adopted budget. It has come to National Treasury's attention that many municipalities do not capture their adopted budgets on their financial system, and even those that do, do not 'lock' the adopted budget – meaning that the budget reflected on the system can be changed at any time without following due process.

To eliminate this bad practice, National Treasury hereby requests the accounting officer of each municipality in terms of the section 74 of the MFMA to provide a signed certificate by no later than 15 July 2012 certifying that:

1. The adopted annual budget has been captured on the municipality's financial system, and that there is 100 per cent agreement between the budget on the system and the budget adopted by council;
2. That the adopted annual budget on the municipality's financial system is locked; and
3. That the municipality has in place controls to ensure that the budget captured on the financial system can only be changed in accordance with:
  - a. a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
  - b. an Adjustments Budget approved by council.

A template of the certificate is available on National Treasury' website at:

[http://mfma.treasury.gov.za/Return\\_Forms/Pages/default.aspx](http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx)

## 7 Budget process and submissions for the 2012/13 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in MFMA Circulars 10, 19, 28 and 31 as well as the new regulations.

Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

### 7.1 Submitting budget documentation and schedules for 2012/13

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. The deadline for such submissions is Tuesday, **10 April 2012**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted **within ten working days** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2010, the final date for such a submission is Thursday, **13 July 2012**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) and prescribed minimum narrative information in both printed and electronic format; and
- the draft service delivery and budget implementation plan in both printed and electronic format; and
- in the case of approved budgets, the council resolution.

Municipalities are required to send electronic versions to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

In the event that the file size exceeds 4 MB then please send it to [lgbigfiles@gmail.com](mailto:lgbigfiles@gmail.com).

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger  
National Treasury  
40 Church Square  
Pretoria, 0002

For posted documents

Ms Linda Kruger  
National Treasury  
Private Bag X115  
Pretoria, 0001

After receiving tabled budgets, National Treasury and provincial treasuries will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

## **7.2 Budget reform returns to the Local Government Database for publication**

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats may not be used to submit 2012/13 budget information.* All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za).

*Returns for the 2012/13 budget must be submitted to the Local Government Database by 20 July 2012.*

The new aligned electronic returns may be downloaded from National Treasury's website at the following link: [http://mfma.treasury.gov.za/Return\\_Forms/Pages/default.aspx](http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx).

## **7.3 Publication of budgets on municipal websites**

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

## **7.4 Publication of municipal budgets on National Treasuries website**

National Treasury publishes all the approved municipal budgets on its website. However, before publishing National Treasury verifies the correctness of the information submitted by municipalities by comparing the following three sources of information:

1. The Approved Budget, which is the municipality's budget in the format of Schedule A as approved by council (hard copy).

2. Schedule A1, which is the electronic version of the budget Tables A1 to A10, and supporting tables.
3. The Database budgets, which is the municipal budget generated from the information the municipality submits in the Budget Reform Returns.

The information in the Schedule A1 and the Database budget returns **MUST** reconcile with the Approved Budget as this is the budget that council has adopted and is therefore the legal basis for all revenue collection and expenditure activities within the municipality. In 2011/12, National Treasury confirmed that 118 municipal budgets were properly aligned when the information was published on National Treasury's website.

This process of ensuring these three sources of budget information reconcile is referred to as the Budget Verification Process. Municipalities must ensure that all these three sources of information are aligned upon finalising their budgets, and when submitting their budget information to the provincial treasuries and National Treasury. The provincial treasuries and National Treasury will again check for this alignment before publishing the municipal budgets in November 2012.

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

*Post* **Private Bag X115, Pretoria 0001**

*Phone* **012 315 5009**

*Fax* **012 395 6553**

*Email – General* [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za)

*Website* [www.treasury.gov.za/legislation/mfma](http://www.treasury.gov.za/legislation/mfma)

**JH Hattingh**

**Chief Director: Local Government Budget Analysis**

**16 March 2012**

## Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.4 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	Org. structure	Sheet appearance has been aligned to that of the 'Instructions' and 'Start pages'. Vote and sub-vote structures have been linked to A3A and A5A, based on the selected votes and sub-votes on the 'Org structure' page.	Facilitate easier completion of sheets
2	A5A	Under the 'multi-year capital' section, the budget columns have been modified to simplify the completion of multi-year allocations	See paragraph 4.2 above
3	A8	Calculation of 'other working capital' has been modified.	Correction
4	SA1	Ten lines have been added to accommodate 'other revenue'	Correction
5	SA1	List of remuneration categories has been standardized (see also SA22)	To align with the draft SCOA
6	SA1	Detail on 'depreciation and asset impairment' has been extended to include 'depreciation resulting from revaluation of PPE'	See paragraph 4.3 above
7	SA1	Detail on 'transfers and grant' has been added to reflect cash and non-cash transfers on grants. This detail is linked to a similar change on SA21	See paragraph 6.8 above
8	SA3	The following Reserves have been deleted: (1) Capitalisation, (2) Government Grant and (3) Public contributions and donations.	Correction to align with GRAP
9	SA8	The following indicators have been deleted: (1) Borrowing to Asset ratio, (2) Debt to Equity ratio and (3) Provisions not Funded	They are not useful or misleading when it comes to analyzing municipal finances.
10	SA8	The following indicators have been added: (1) Capital Charges to Own Revenue and (2) Creditors to Cash and Investments.	These indicators are useful when it comes to analyzing municipal finances.
11	SA9	Income categories based on the Statistics SA Household Survey and Census 2011 have been inserted, as well as an indicative poverty line.	The aim is to align this information with Stats SA data, which should be the main source municipalities use for this information.  The indicative poverty line is to start the process of ensuring indigents policies move from the same basis.
12	SA9	There is a new section providing detail to Table A10 on service delivery as follows: <ul style="list-style-type: none"> <li>• Total Municipal Services,</li> <li>• Municipal In-House Services,</li> <li>• Municipal Entity Services; and</li> <li>• Services Provided by External Mechanisms.</li> </ul>	See paragraph 6.10 above.
13	SA12&13	SA12&13 have been split into three separate sheets as follows: (1) SA12a - Property Rates by category for the current year. (2) SA12b - Property rates by category for the budget year. (3) SA13 - Service Tariffs by category	To facilitate the collection of consistent information on municipal rates and domestic tariffs.
14	SA14	References have been amended to provide quantitative indicators of the different household profiles.	To ensure the sample household bills are consistent across all municipalities.



No.	Sheet	Amendment	Reason
15	SA16	Additional columns have been added.	To gather information required in terms of the Municipal Investment Regulations.
16	SA17	An additional section has been added below the original table to facilitate more detailed reporting on 'Unspent Borrowing', as reported on A8 (linked)	To gather information related to the rollover and offsetting on unspent conditional grant funds.
17	SA21	Cash and non-cash transfers have been separated on SA21, and linked to SA1	See paragraph 6.8 above
18	SA22	List of remuneration categories has been standardized (see also SA1)	To align with the draft SCOA
19	SA30	Line items have been aligned to terminology used in A6 and A7	Correction
20	SA34b and SA34c	Ratios shown on A9 and MFMA Circular 55 added to SA34b and c, as appropriate.	To facilitate analysis of budgeting for renewal and repairs and maintenance
21	SA34d	SA34d, Depreciation by Asset Class has been inserted.	To facilitate detailed analysis of budgeting for renewal and repairs and maintenance by asset class over a period of time.
22	SA36	An additional column has been added.	To monitor compliance with MFMA section 19(1)(b) and MBRR Regulation 13, concerning the appropriation of funds to new individual projects during the financial year.
23	SA36 & SA37	(1) An additional column has been added where municipalities will be required to enter GPS co-ordinates (correct to seconds) for all listed projects. (2) Drop-down boxes have been added to facilitate the completion of Asset classes and sub-classes	Facilitate monitoring and tracking